



**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**
(SETUP BY AN ACT OF PARLIAMENT)
WICASA VASAI OF WIRC OF ICAI



WICASA VASAI

MONTHLY E-NEWSLETTER



JANUARY 2026



**THE INSTITUTE OF
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**MONTHLY
E-NEWSLETTER**

January - 2026

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CHAIRPERSON'S COMMUNIQUE



For the first time, the Vasai Branch has bagged the 2nd Best Branch in the Large Category, and WICASA Vasai has been recognised as the 2nd Best Branch of Students' Association in the Mega Category at the National Level. These prestigious honours were conferred upon us at the World Forum of Accountants on 1st February 2026, marking a truly defining moment in our journey.

This achievement is far more than an award. It represents the culmination of consistent efforts, visionary leadership, disciplined execution, and the unwavering dedication of every managing committee member, student representative, volunteer, past leader, and well wisher who believed in the potential of our branch. It reflects our shared commitment to excellence, professional integrity, and initiatives that create meaningful and lasting value for both members and students.

January 2026 truly embodied this spirit of excellence.

The year commenced with the ICAI Skills X Debate Oratory Competition, where students displayed remarkable confidence, analytical thinking, and eloquence. The competition celebrated talent while reinforcing the importance of effective communication, a defining quality of future leaders of the profession.

A major highlight of the month was the 8 Day CA Students' Skills Enhancement Drive, a structured and impactful series curated exclusively for aspiring Chartered Accountants. Spread across eight power packed days, the initiative covered essential competencies beyond academics, including communication skills, public speaking, leadership, time management, networking, personal branding, client handling, and emerging professional tools. The series witnessed overwhelming participation and active engagement, empowering students to develop a well rounded personality and equipping them with practical skills crucial for long term success in the profession. It was not just a learning initiative, but a transformational experience aimed at shaping confident and future ready professionals.

The month further featured insightful sessions on How to Become a Registered Valuer and on the Rationale and Significance of Peer Review. These knowledge driven initiatives offered clarity on emerging professional avenues while emphasizing the importance of quality, compliance, and credibility in practice. The sessions were both forward looking and foundational, equipping members with perspectives essential for long term professional growth.

The spirit of unity and enthusiasm was vividly reflected in CA Run 2026. Organised in alignment with Republic Day celebrations, the run symbolised fitness, discipline, and collective strength. It was not merely a physical activity but a representation of our commitment towards national pride, integrity, and shared purpose. The Republic Day celebration further strengthened our bond as members of a profession that plays a vital role in nation building.

Every initiative conducted during the month witnessed enthusiastic participation, reflecting the hunger for learning and the strong sense of belonging within our fraternity.

January 2026 will be remembered as the month where dedication translated into distinction. These national recognitions stand as a proud reminder that when vision aligns with teamwork and persistence, extraordinary milestones are achieved.

As we move ahead, let us carry this momentum forward with humility, unity, and renewed determination. This recognition is not the destination but the beginning of an even more impactful journey.

Warm regards,
CA Daya Amit Bansal
Chairperson
Vasai Branch of WIRC of ICAI

CONTINUED...

FROM WICASA CHAIRMAN'S



It gives me immense pride and heartfelt joy to pen down this message for our monthly newsletter as we reflect on an extraordinary January for the Vasai Branch of WICASA. The month marked not just the beginning of a new calendar year, but a powerful reminder of our collective strength, unity, and commitment to excellence.

We commenced the year on an inspiring note with the grand CA Run on the auspicious occasion of Republic Day. The event symbolized far more than a marathon. It reflected discipline, determination, and the spirit of a progressive professional community. With enthusiastic participation from students, members, and well-wishers, we reaffirmed our dedication not only to the profession of Chartered Accountancy but also to the nation we proudly serve.

Adding to the momentum, we successfully conducted an 8-Day CA Students Skill Enhancement Drive, a focused initiative designed to empower students beyond academics. The series covered essential areas such as communication skills, Excel & AI tools, public speaking, personal branding, networking, client handling, leadership, time management, and career clarity for CA aspirants. Each session was curated to bridge the gap between technical knowledge and practical professional excellence. The overwhelming response and active participation from students reflected their eagerness to evolve into well-rounded professionals ready for the dynamic corporate world.

The most defining and historic moment for WICASA Vasai came with a milestone that has etched our branch's name in golden letters.

For the first time in the history of WICASA Vasai, our branch was recognised as the 2nd Best Student Association in the Mega Category at the National Level. This accomplishment reflects consistent effort, strategic planning, teamwork, and relentless execution. It is not merely an award, but a testament to the passion of our students, the guidance of our mentors, and the dedication of every managing committee member who believed in raising the bar.

The award was presented at the prestigious World Forum of Accountants 2.0 held on 1st February 2026, an international platform celebrating excellence in the accounting profession. Receiving this honour on such a distinguished stage amplified the pride and significance of this achievement.

This recognition belongs to every student who participated, every volunteer who worked behind the scenes, every mentor who guided us, and every well-wisher who supported our vision. It proves that when commitment meets collaboration, extraordinary outcomes follow.

As we move ahead, let this milestone inspire us to aim higher, work harder, and stay united. Success is built on consistency, courage, and collective belief.

**WARM REGARDS,
CA Sumit Lakhotia
CHAIRMAN, VASAI - WICASA**

WICASA WANTS TO SAY...

कर्मण्येवाधिकारुस्ते मा फलेषु कदाचन”

As Lord Krishna reminds us, focus on your actions and do not worry about the outcomes. With this belief at heart, we as a committee committed ourselves to sincere efforts, consistent hard work, and purposeful initiatives throughout the year, without being attached to recognition, but driven by vision and responsibility.

Today, it gives us immense pride and gratitude to share that our efforts have culminated in a historic achievement. WICASA Vasai has been nationally recognized as the 2nd Best Branch of Students' Association at the prestigious World Forum of Accountants. This honour is especially significant as it marks the very first time that WICASA Vasai has been awarded in the Mega Category.

This recognition is not merely an award. It is a reflection of the countless hours of planning, coordination, teamwork, and execution carried out with dedication and unity. It belongs to every committee member, volunteer, supporter, and student who worked tirelessly and believed in the vision of elevating our branch to greater heights. Each contribution, big or small, has played a vital role in scripting this proud moment.

Adding to the significance of this remarkable period, WICASA Vasai also successfully conducted the CA Run on 26th January 2026, celebrating Republic Day with enthusiasm, discipline, and unity. The event witnessed overwhelming participation and stood as a symbol of collective spirit, fitness, and national pride, further strengthening the bond within our CA student fraternity.

This milestone is a reminder that when actions are driven by sincerity and purpose, results follow in the most rewarding way. As we move ahead, let us continue to work with the same commitment, humility, and determination, striving for excellence while staying rooted in our values.

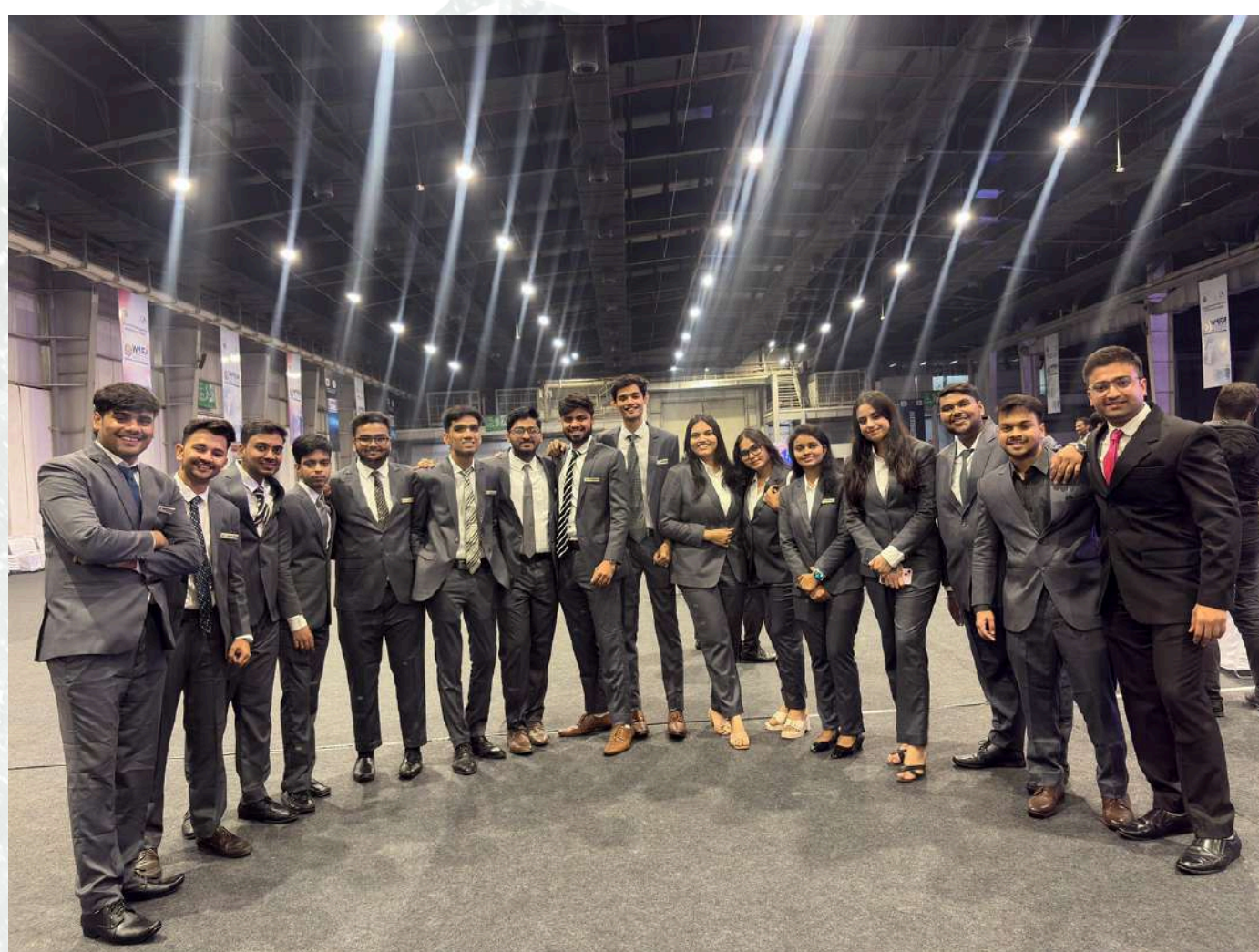
Together, we continue this journey of growth, integrity, and achievement.

**WARM REGARDS,
TEAM WICASA VASAI**

ACHIEVEMENTS

RECOGNITION AT WORLD FORUM OF ACCOUNTANTS 2.0

2ND BEST BRANCH OF STUDENTS ASSOCIATION IN MEGA CATEGORY



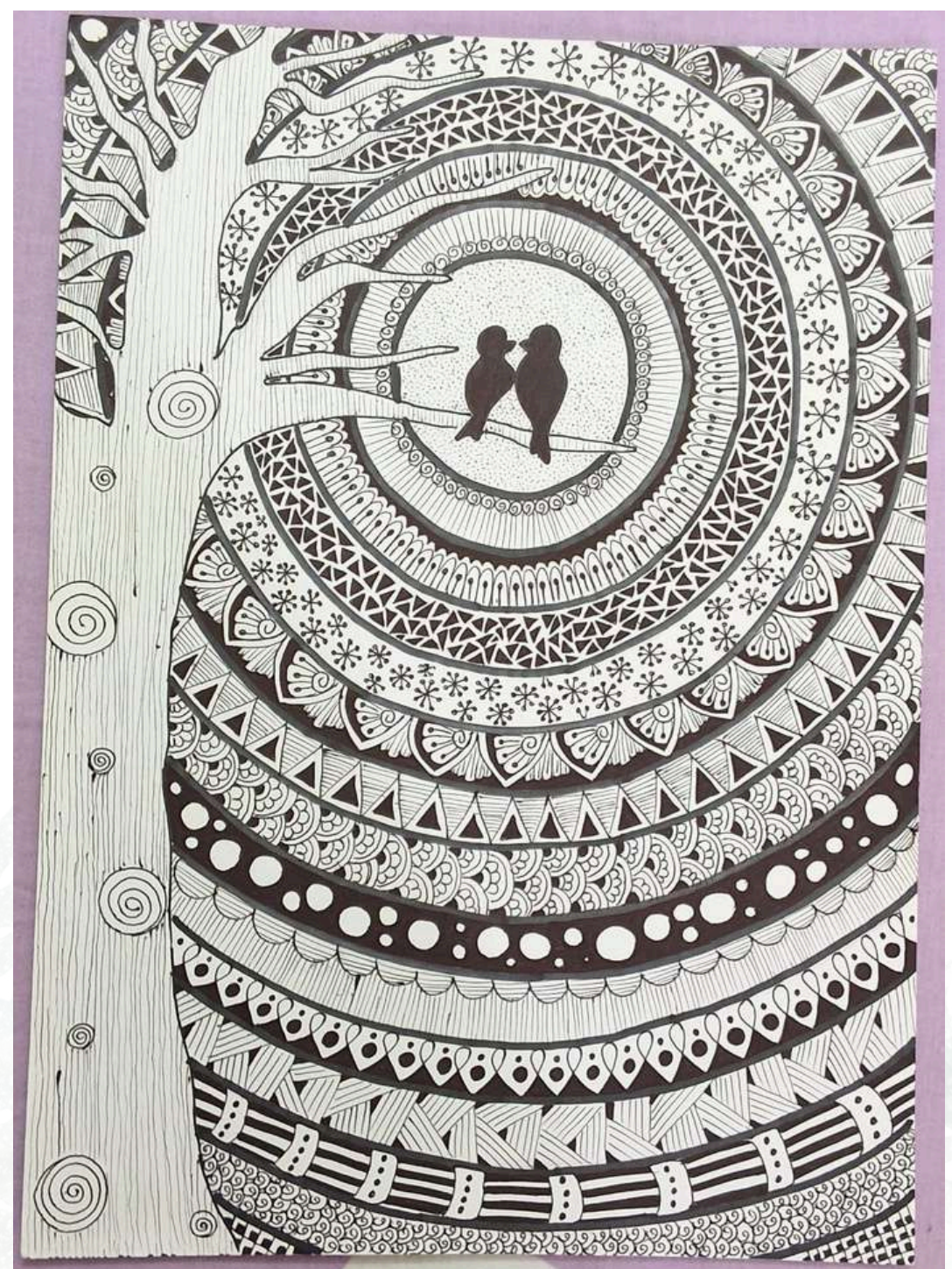
ACHIEVEMENTS

RECOGNITION AT WORLD FORUM OF ACCOUNTANTS 2.0

2ND BEST BRANCH IN LARGE CATEGORY



MONTHS SPECIAL



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ARTICLE NEXUS

How to Handle Overthinking and Anxiety: Turning a Noisy Mind into a Calm Ally

In today's fast-moving, high-expectation world, overthinking and anxiety have quietly become constant companions for many people. We replay conversations, worry about future outcomes, regret past decisions, and imagine worst-case scenarios—often all at once. While thinking is a natural and necessary human ability, overthinking turns this strength into a burden. When combined with anxiety, it can drain our mental energy, disturb sleep, affect productivity, and even impact physical health. The good news is this: overthinking and anxiety are manageable. They are not signs of weakness, but signals from the mind asking for attention, balance, and care.

Understanding Overthinking and Anxiety

Overthinking is the habit of continuously analyzing the same thoughts, situations, or decisions without reaching clarity or action. Anxiety is the emotional response that often follows—fear, restlessness, tension, or a constant feeling that something might go wrong. At their core, both overthinking and anxiety are rooted in **uncertainty and control**. The mind tries to protect us by predicting outcomes, but when this protection becomes excessive, it creates distress instead of safety.

Common signs include:

- Replaying past mistakes repeatedly
- Constant “what if” thoughts about the future
- Difficulty making decisions
- Trouble sleeping due to racing thoughts
- Feeling mentally exhausted despite physical rest

Why the Mind Overthinks

The human brain is designed to solve problems. However, modern life presents problems that are emotional, social, and uncertain—issues that don't have clear solutions. When the mind cannot find closure, it loops.

Some common triggers include:

- Fear of failure or judgment
- Perfectionism
- High academic or career pressure
- Past experiences or trauma
- Lack of emotional expression

Understanding why you overthink is the first step toward changing how you respond to it.

Practical Strategies to Handle Overthinking and Anxiety

Continued.....

1. Learn to Separate Thoughts from Reality

Not every thought is a fact. Anxiety often disguises assumptions as truths. When a worrying thought arises, ask yourself:

- Is this proven or assumed?
- What evidence supports this fear?
- What is a more balanced perspective?

This practice, known as cognitive reframing, trains the mind to respond rather than react.

2. Set “Thinking Boundaries”

Instead of trying to stop overthinking completely (which often backfires), give it a **fixed time**. For example:

“I will think about this issue for 20 minutes in the evening.”

When the thought appears outside that window, gently remind yourself that it will be addressed later. This reduces mental intrusion and restores control.

3. Ground Yourself in the Present Moment

Anxiety lives in the future; overthinking lives in the past. Peace exists in the present.

Simple grounding techniques include:

- Deep breathing (inhale 4 seconds, exhale 6 seconds)
- Naming 5 things you can see, 4 you can feel, 3 you can hear
- Physical movement like walking or stretching

These practices signal safety to the nervous system.

4. Reduce Information Overload

Constant exposure to news, social media, and comparison fuels anxiety. The mind needs silence to reset.

Try:

- Digital breaks
- Unfollowing content that triggers comparison
- Limiting screen time before sleep

A calm mind thrives in intentional simplicity.

5. Write It Out

Journaling is one of the most effective tools for overthinking. Writing externalizes thoughts, reducing their emotional intensity.

You can try:

- Brain dump (write everything without structure)
- Problem vs. control list (what you can and cannot control)
- Gratitude journaling to shift focus

Clarity often comes not from thinking more, but from seeing thoughts on paper.

6. Focus on Action, Not Perfection

Overthinking often delays action. Ask yourself:

“What is the **smallest possible step** I can take right now?”

Action creates feedback. Feedback creates clarity. Clarity reduces anxiety.

Progress is always more calming than perfection.

Continued.....

7. Be Kind to Yourself

Self-criticism increases anxiety. Self-compassion reduces it.

Speak to yourself the way you would to a close friend:

- With patience
- With encouragement
- Without harsh judgment

Mental health improves not through pressure, but through understanding

When to Seek Support

If anxiety or overthinking:

- Interferes with daily functioning
- Causes persistent sleep issues
- Leads to panic attacks or physical symptoms

Then seeking professional help is not a failure—it is self-respect. Therapists, counselors, and mental health professionals provide tools that accelerate healing.

A New Relationship with Your Mind

The goal is not to eliminate thoughts, but to change your relationship with them. A calm mind is

not one without noise, but one that knows when not to listen.

Overthinking fades when you trust yourself. Anxiety softens when you accept uncertainty.

Peace

grows when you choose presence over prediction.

Final Thought

You are not your thoughts.

You are the one observing them.

And with awareness, patience, and practice, even the most restless mind can learn to rest.

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ARTICLE NEXUS

CA Aspirants Who Want to Enter Investment Banking: A Complete Roadmap

Investment Banking is one of the most glamorous and high-paying careers in the finance world. The role involves mergers & acquisitions, capital raising, financial modelling, valuation, deal structuring, and strategic advisory for large corporations. Because of the exposure, learning, and compensation, many CA aspirants dream of entering Investment Banking.

However, a common confusion exists —
“Is CA enough for Investment Banking?”

The honest answer is: CA is a powerful base, but not the complete journey.

This article explains how CA aspirants can realistically enter Investment Banking, what skills are required, what additional courses help, and how to build a strong profile step by step.

- Why Investment Banking Attracts CA Aspirants?

Investment Banking attracts many CA aspirants because the subjects studied during the CA course closely connect with the work done in finance and corporate deals. CA students gain strong knowledge of financial statements, corporate laws, taxation, costing, strategic management, audit, and financial analysis. These areas help in understanding how companies operate, how money flows, and how financial decisions are made. In Investment Banking, similar knowledge is used in activities such as business valuation, due diligence, analysing company performance, structuring deals, and advising companies during mergers and acquisitions. Because of this strong foundation, many investment banks prefer Chartered Accountants for roles in transaction advisory, valuation teams, M&A support, and corporate finance departments. However, while CA provides excellent theoretical and practical accounting knowledge, it does not fully cover the technical and market-oriented skills required for front-end investment banking roles, which creates a gap that aspirants must bridge through additional finance-specific learning.

- What Investment Banks Actually Look For?

Investment banks look for more than just a degree. They mainly focus on three things — strong finance fundamentals, practical deal-related skills, and clear proof of interest in investment banking. While the CA qualification gives credibility and strong accounting knowledge, IB firms also expect candidates to understand financial modelling, valuation methods, capital markets, M&A transactions, and the preparation of pitch books and presentations. Without these skills, getting into investment banking becomes challenging — not impossible, but definitely more competitive.

- Roles Where CAs Commonly Enter Investment Banking?

Common routes include transaction or deal advisory roles in firms like Big 4, Grant Thornton, and BDO, where work involves due diligence, financial analysis, and deal support, making it a strong gateway into core IB. Many CAs also start in valuation and business advisory roles, handling DCF valuation, comparable company analysis, and startup valuation, which directly align with investment banking work. Another important entry path is M&A tax and structuring, where CA expertise is used to design tax-efficient and cross-border deal structures. Additionally, boutique investment banks often hire qualified CAs or CA finalists with strong financial modelling skills, focusing more on

Continued.....

- Skills Every CA Aspirant Must Build for Investment Banking:

If a CA aspirant truly wants to enter Investment Banking, clearing CA alone is not sufficient. Strong practical skills are equally important. One must learn financial modelling, including three-statement models, projections, and sensitivity analysis, as this is a core requirement in IB. Knowledge of valuation techniques such as DCF, comparable company analysis, and basic LBO concepts is also essential. Advanced Excel skills are critical since most investment banking work is Excel-driven and requires speed, accuracy, and strong analytical ability. Along with numbers, candidates must understand PowerPoint and pitch deck preparation, as IB involves presenting ideas to clients. Basic understanding of capital markets, including equity, debt, IPOs, and private placements, further strengthens an aspirant's profile.

- Should CA Aspirants Do CFA for Investment Banking?

Many CA aspirants often ask whether doing CFA is useful for entering Investment Banking. The simple answer is yes — CFA helps a lot. The CFA course provides global recognition and builds strong knowledge in valuation, capital markets, and investment-related concepts that are directly connected to investment banking work. Because of this, many investment banks prefer candidates who have a combination of CA and CFA, especially those who have cleared CFA Level 1 or Level 2. It is not necessary to complete all three CFA levels before getting a job, as even clearing CFA Level 1 can significantly improve a candidate's profile and increase chances of entering investment banking.

- Article ship Strategy for IB-Oriented CA Students:

Article ship plays an important role for CA students who aim to enter Investment Banking. Ideally, such students should try to get article ship exposure in transaction advisory, valuation firms, Big 4 deal advisory, corporate finance firms, or investment banking boutiques. However, if this is not possible, there is no need to panic. The gap can be covered by learning financial modelling, working on live projects, doing internships during study breaks, and preparing practical case studies. In investment banking, demonstrated skills and practical knowledge matter more than the firm name alone.

- Building a Strong LinkedIn & Resume Profile:

Today, a large part of Investment Banking hiring happens through LinkedIn, so building a strong profile is very important. Your LinkedIn and resume should clearly show your interest in investment banking, finance skills, valuation exposure, modelling certifications, and any deal-related learning. Regularly posting about valuation concepts, finance insights, M&A news analysis, and your learning journey helps increase visibility and builds credibility among recruiters and professionals in the finance industry.

Conclusion

Investment Banking is achievable for CA aspirants, but it requires more than just the traditional CA qualification. While CA builds strong credibility, accounting knowledge, and financial discipline investment banking demands practical skills such as valuation, financial modelling, market understanding, and strategic thinking. When CA knowledge is combined with the right finance skills and exposure, it creates a powerful career profile. With clear goals, early preparation, and continuous upskilling, CA aspirants can successfully build a career in Investment Banking — because while a degree may open the door, skills decide how far you go. practical ability than brand name.

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ARTICLE NEXUS

ALL EYES ON UNION BUDGET 2026

With the nation nearing the 1st of February, the financial fraternity and especially the CA community is so much focused on the Union Budget 2026. Since the old 1961 law will be superseded with the new laws known as the Income tax Act, 2025 starting April 1st, this budget will not be just another fiscal statement, a plan towards transforming India into a high-growth economy with simplified laws.

1. The Direct Tax Horizon: Reprieve and Intelligibility-

The salaried professionals and middle-income are expecting dramatic changes in the taxation environment:

- **New Tax Regime Optimization:** There is anticipation of an increase in the 30 percent tax slab threshold which is currently at ₹24 lakh that will be pushed to ₹30 lakh. Moreover, the Standard Deduction should be raised to 1 lakh which is considered to be a requirement to counter the inflationary pressures.
- **The Fate of the Old Regime:** Although the New Tax Regime is still the default, analysts believe that the Old Tax Regime will be accommodating at least in the short term, despite having a few fewer updates, as the government proceeds to nudge its way towards a deduction-free system.
- **Creative Suggestions:** One progressive proposal is a directing innovation that provides joint taxation of couples and enables the two-earner families to file a consolidated ITR to maximize the benefits on the slab.

2. Investment Climate and Capital Markets-

In support of the retail involvement and international competitiveness, the budget can respond to long time needs in the securities market:

- **Capital Gains & STT:** Based on the recommendation to raise Long-Term Capital Gain (LTCG) exemption limit to 2 lakh, it is strongly desired to hike the earlier limit of 1.25 lakh. At the same time, there should be rationalization of the Securities Transaction Tax (STT), which is likely to deter excessive speculation and compensate long-term holders.
- **Taxation of Dividends:** Investors are praying that the dividend taxation rate change or even a decrease in the rate to be in line with the international taxation would make the Indian equities attractive.

Continued.....

3. Taxation and Trade Facilitation Indirect-

It is estimated that the budget will prioritize the Make in India by recalibrating the strategy of the custom duty:

- **Import Duty Reductions:** It is expected that the import duties on electronics, green energy and EV components will be drastically reduced.
- **Customs Simplification:** Leaders in the industry are proposing a GST-type simplification of the customs regime, which makes the regime have fewer duty slabs so that ease of doing business can be enhanced.

4. Macro-Economic Priorities: Growth with Equity-

The Viksit Bharat vision of the government is still based on the strong public expenditure:

- **Infrastructure & Defense:** Capex, especially on railways, "Atmanirbhar" defense production, and digital infrastructure is to grow by a further multiplier in the 2021-2022 budget.
- **Social Safety Nets:** Pro-poor schemes and additional rural housing (PMAY) will make sure that growth is inclusive.
- **Surcharge on the Super-Rich:** To finance these programs, the increased surcharge rates against the super-rich will probably continue, which ensures the principle of vertical equity.

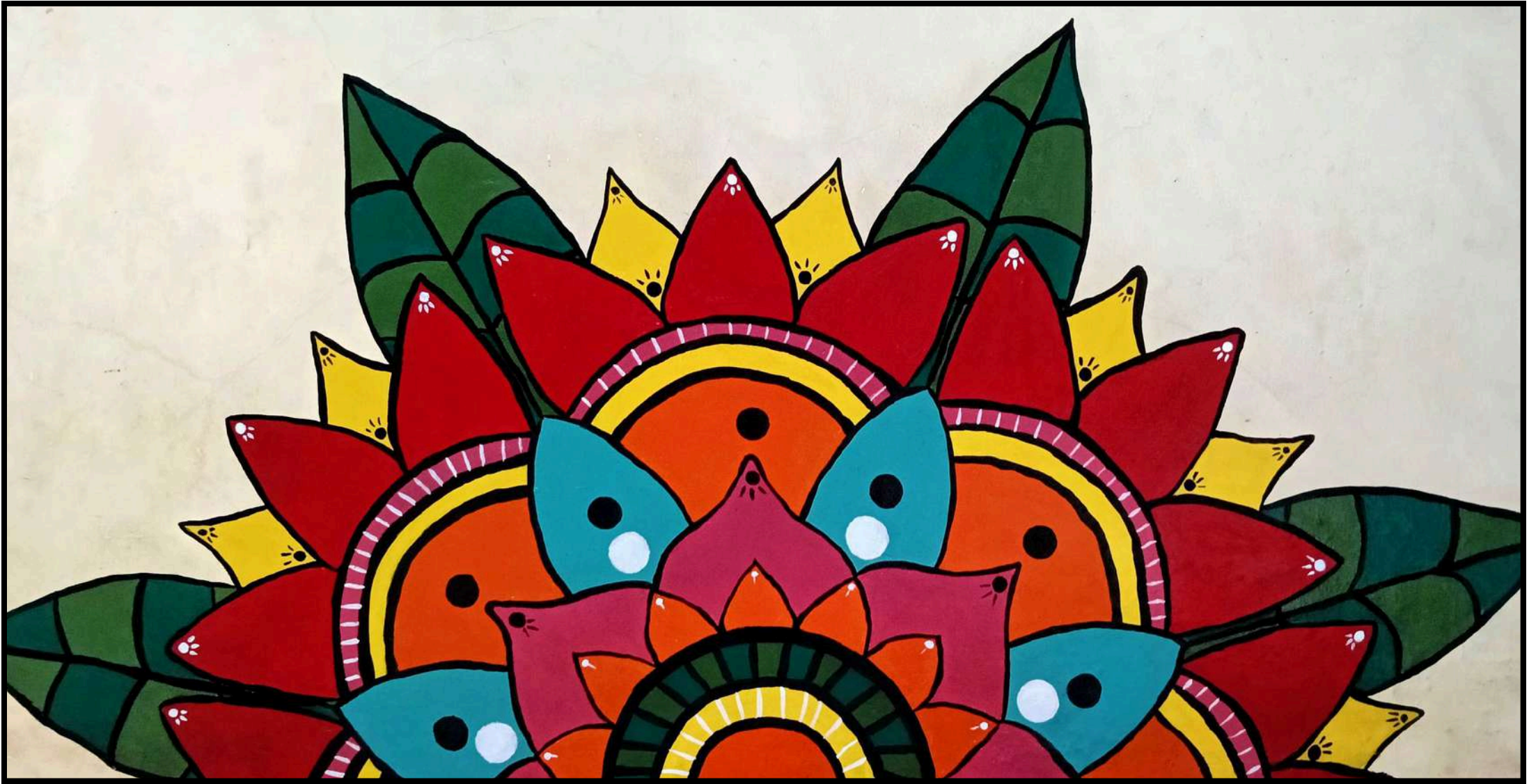
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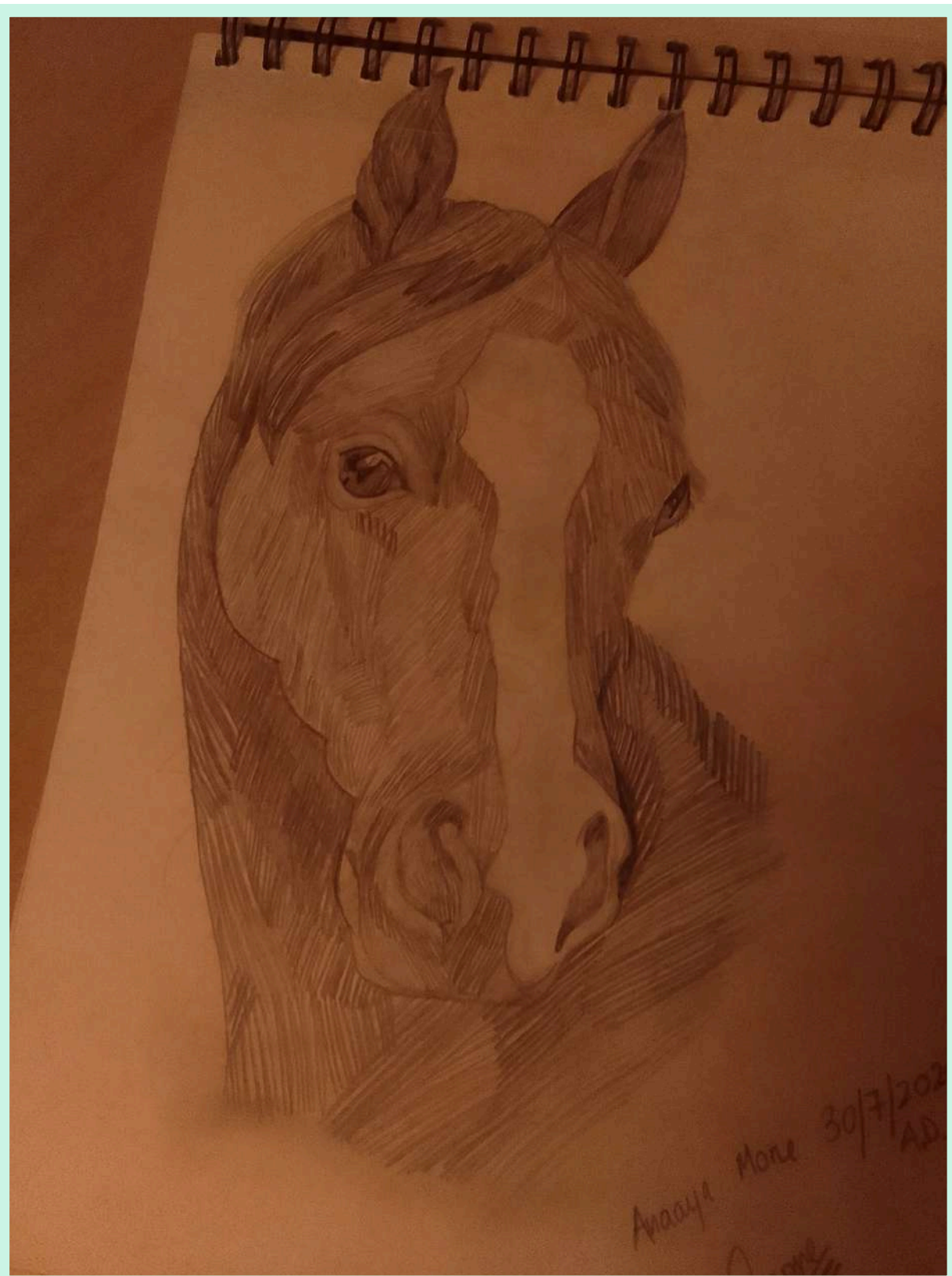
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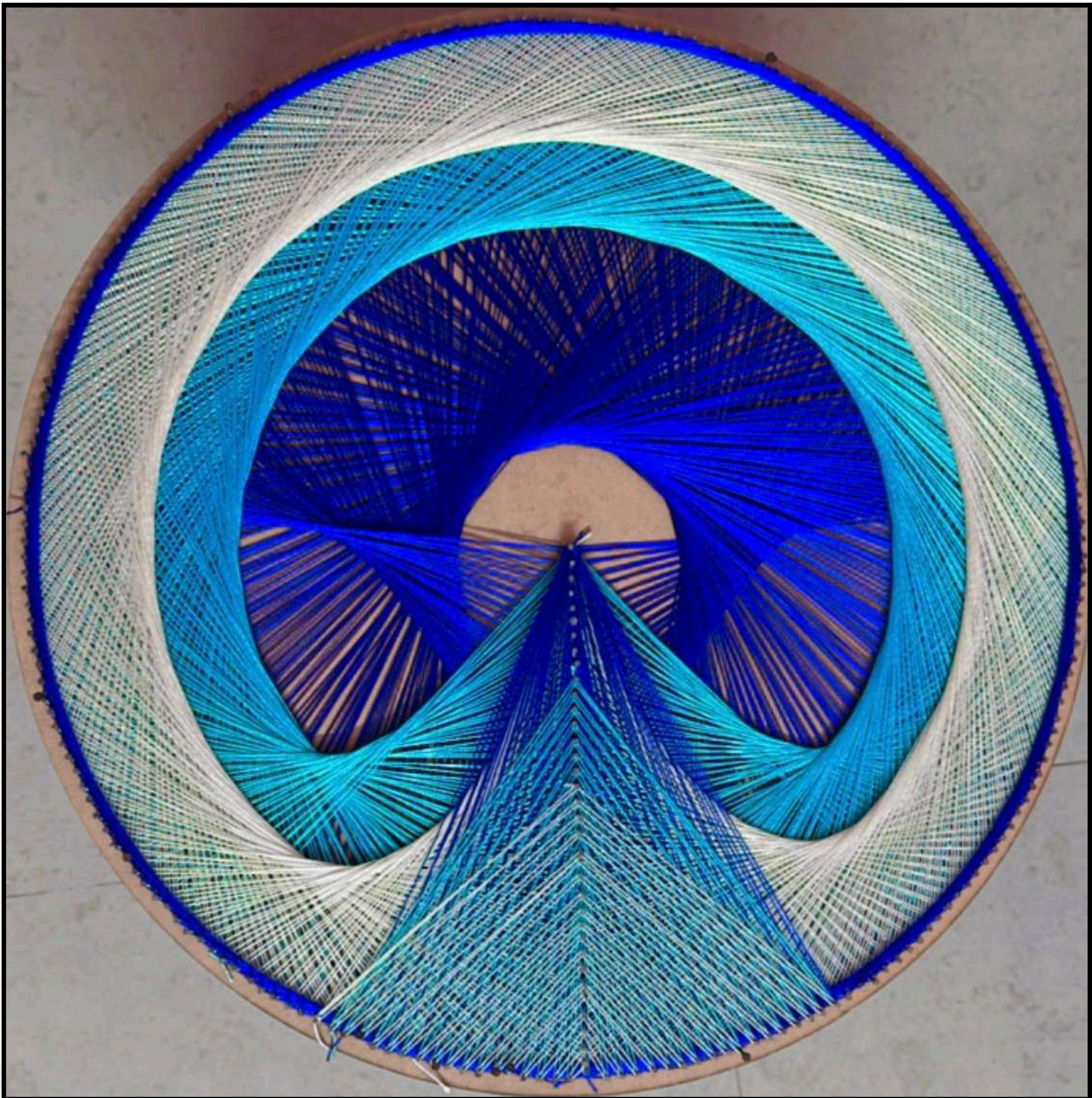
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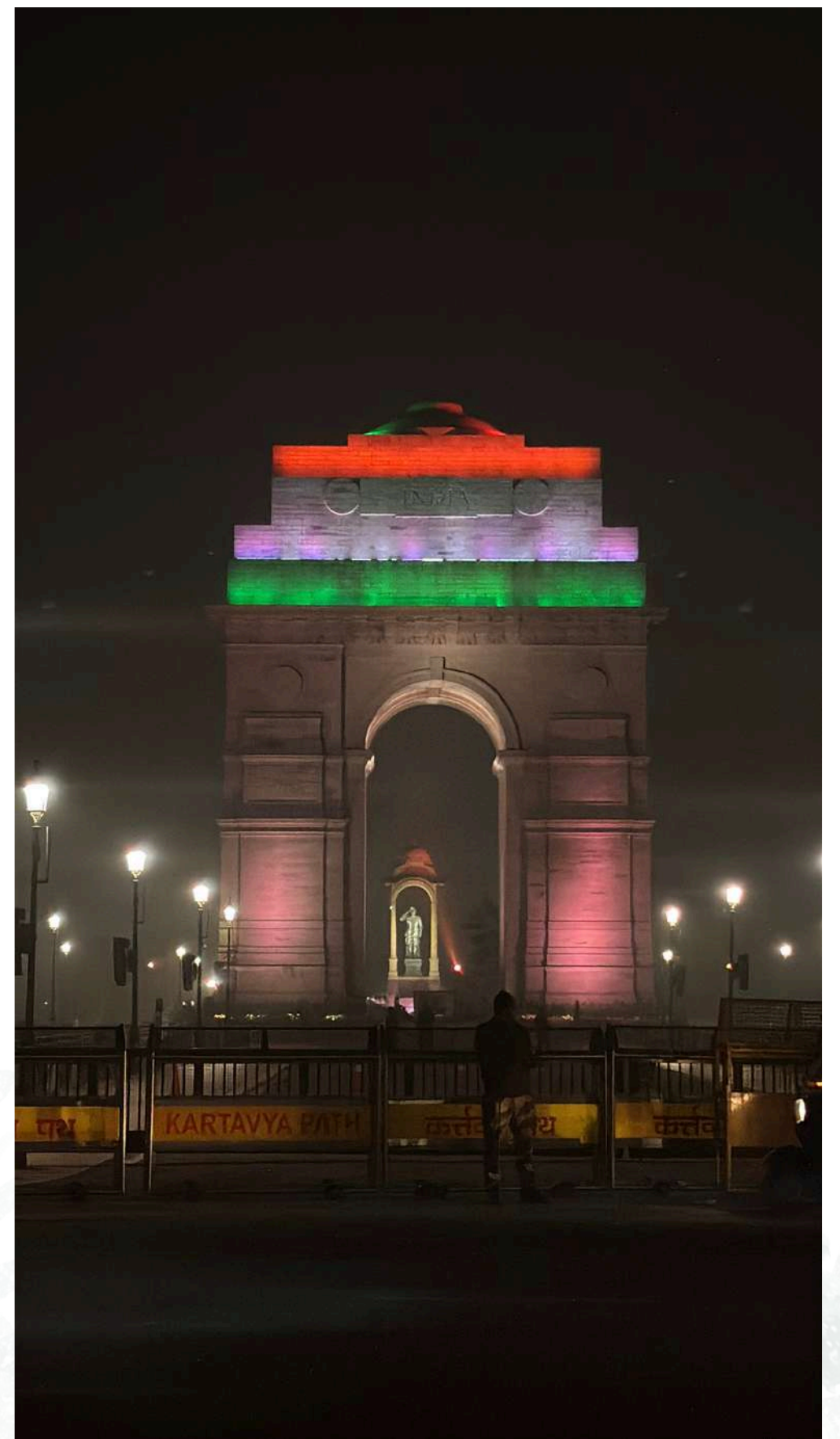
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POETRY CORNER

KHAMOSHIYON KA GEET

Saath tumhara dena hai,aur saath tumhara paana hai...
Patthron ke is shehar mein,sapno ka ek narm fasaana hai...
Kaanch ke ghar mein roshni bharni hai,har kona pyaar se sajaana hai...
Aasmanon pe jo rishta bana,usey mitti pe utarna hai...
Jise sirf dil samjhe ab tak,usey har pal mein guzarna hai...
Taqdeer ki lakeeron mein,tumhaara haath thamaana hai,
Aur is jeevan ki dhun mein,tumhaara naam gana hai...
Ek naam tumhara likhna hai,ek naam humein ban jaana hai...
Khaamoshiyon ke beech bhi,teri saanson ka geet sunna hai...
Pal jo thahre the kab se,unhe tumhaare sang chalna hai...
Kuch baatein tum se karni hain,kuch dil ka haal sunana hai...
Raat ke sannaton mein,tera chehra chaand sa ujaala hai...
Inn bheegti palkon mein,sirf tera hi sawaala hai...
Chupke se jo maangi hai,un duaaron mein tumko paana hai,
Na ho tum toh yeh saans bhi,adhoori si lagti hai aana hai...
Tum rooth ke mujh se mat jaao,yeh dil to bas tumse juda hai...
Tum laut ke wapas aa jaao, mujhe zindagi tumhe banaani hai...
Tere sang subah honi hai,tere sang shaam dhalaani hai...
Jahaan khatam ho har raasta,wahi se nayi duniya basaani hai...
Bas ek baar haan keh do,aur baaqi sab main kar loonga,
Teri har chuppi ko padhkar,main khud ko likh doonga...
Zindagi se zyada chaha hai tumhe, ab toh tumhe hi jee loonga...

Ankit Anil Pillai

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POETRY CORNER

खुद को जीतते हुए

मैं खुद को जीतते हुए देखना चाहती हूँ क्योंकि,

बहुत बारू टूट करू समेटा है खुद को
अब उन समेटे हुए टुकड़ों को पिरोना चाहती हूँ।

बहुत कम हँसी हूँ मैं, अब मैं खुल के हँसना
औरु कभी ना रोना चाहती हूँ।

हाँ, कई बारू सहे हैं अपनों के ताने,
अब उन वारों को धारू बनाकरू संजोना चाहती हूँ।

बहुत कम मौके मिले हैं
खुल के जिंदगी जीने के मुझे,

अब मैं हरू मुकाम हासिल करूके बस खुश होना चाहती हूँ।

Pooja pramod Singh
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POETRY CORNER

TWO LETTERS

Once, life was simple.

Mornings came without fear of results, nights ended without unfinished chapters, and happiness felt effortless. I laughed easily, moved freely, and believed that the world would always remain this light.

Then I chose CA.

Two letters—small to write, powerful to earn. The day I understood their value, pride filled me. But along with that pride came reality: those two letters demanded hard work, sacrifice, and resilience I had never imagined.

Suddenly, everything arrived together.

Books piled up. Deadlines grew sharper. Study stress stopped asking permission before entering my thoughts. Family expectations stood in silence, yet weighed heavily. Relationship issues blurred the comfort I once had. Society's questions—"Will you clear?" "How long will it take?"—echoed louder than encouragement. And beneath it all lived the toughest battle: questioning my own worth.

"How does one person tackle all of this at once?" I wondered.

I learned the answer slowly.

Not by being fearless, but by continuing despite fear.

Not by handling everything at once, but by handling one step at a time.

One page. One chapter. One honest conversation with myself: "I am tired, but I am not giving up."

Small wins began to matter—finishing a topic, understanding a concept, showing up again after a bad day. I realized pressure exists only where dreams matter. Pain arrives only where growth is happening.

Today, I am still on the journey. Some days feel heavy, and doubts still knock.

But I know this:

Those two letters will never just be an academic title.

They will be proof that I survived stress, faced expectations, carried responsibilities, healed through heartbreak, ignored the noise, and rebuilt my confidence.

When CA finally stands before my name, it will not just mean

"Chartered Accountant."

It will mean: I did not break. I became stronger.

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MONTH FOR WICASA

CA RUN 2026



MONTH FOR WICASA

REPUBLIC DAY & CA RUN 2026



NOTIFICATIONS

CLICK TO VIEW THE ANNOUNCEMENTS

Deferment of Phase IV of Peer Review Mandate - (31-12-2025)

Revised Eligibility Criteria for Empanelment of Organizations to Impart Industrial Training. - (12-01-2026)

Success at CA Exam BoS - Series I starting from 28th March 2026 & Series II from 14th April 2026 for CA Intermediate students appearing in May 2026 Examinations. - (20-01-2026)

Commencement of Live Virtual Revisionary Classes (LVRC) for the students of CA Intermediate course appearing in May 2026 Examinations. - (20-01-2026)

Commencement of Live Virtual Classes for the students of CA Intermediate course appearing in September 2026/ January 2027/ May 2027 Examinations

Mock Test Papers Series - I & II for Students appearing in CA Foundation May 2026 Examination. - (22-01-2026)

Series I starting from 28th March 2026 & Series II from 14th April 2026 for CA. Final students appearing in May 2026 Examinations

CONNECT & MORE



CONNECT



WICASA
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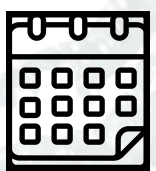
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