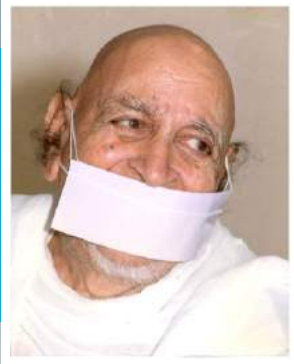


# TPF COMMUNIQUE

Professional Magazine for Spiritual People



**Acharya Tulsi**  
as Management Guru

From the Desk of a Scholar



**Spiritual Lifestyle**

Anavesh, Anasakti  
& Anagraha

Acharya Mahashraman

## CoverStory

**EVALUATION OF DIRECTOR'S  
PERFORMANCE IN LIGHT OF  
NEW COMPANY LAW**

**Preksha Life Skills - A way to win**

The Infrequently Asked  
**QUESTIONS**

**2<sup>ND</sup>**  
EDITION

SHOULD MY  
CONSCIENCE  
BOTHER ME?



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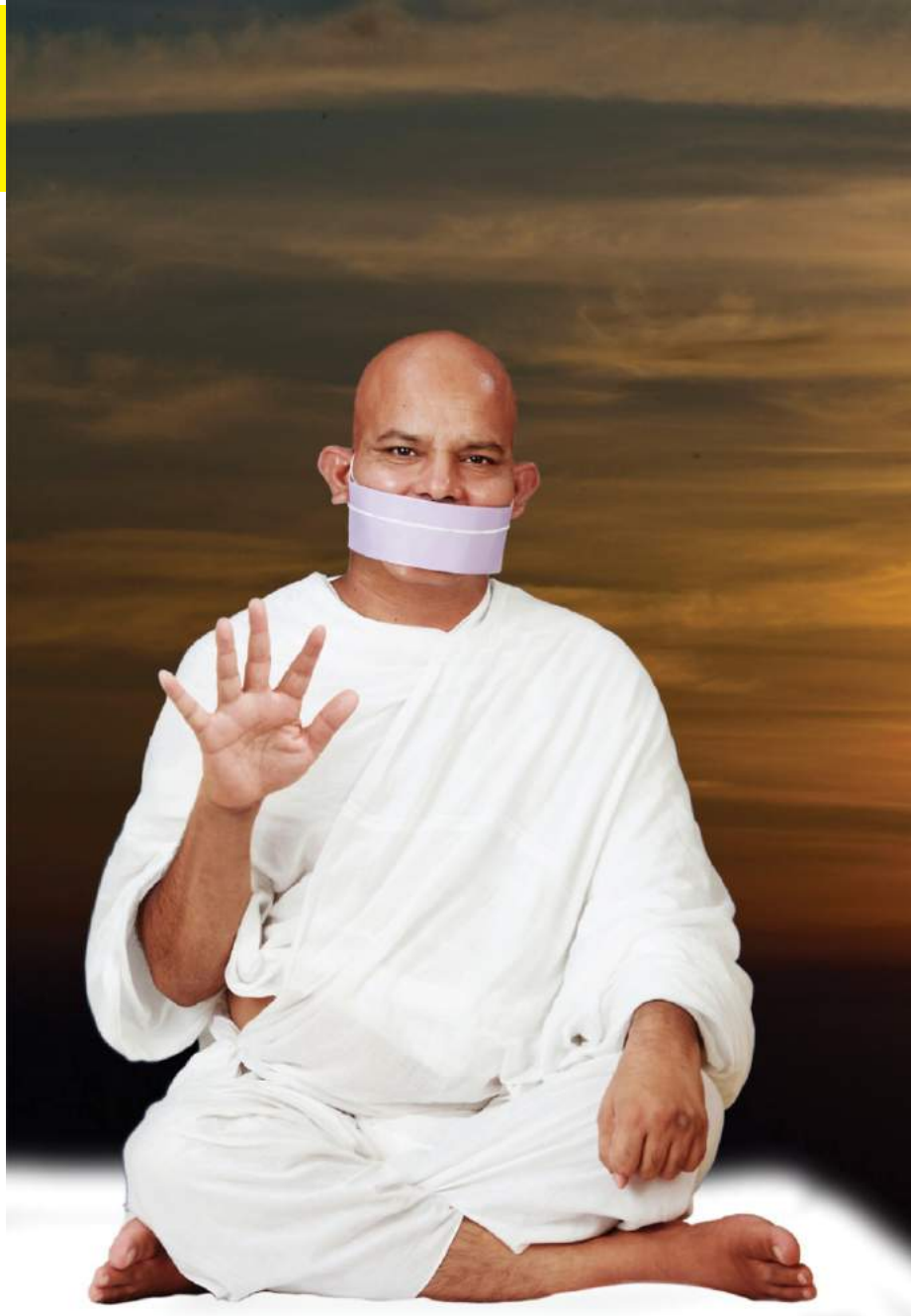
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Terapanth Professional Forum



TERAPANTH PROFESSIONAL FORUM

*Terapanth Professional Forum*

Jainism is an ancient religion of India that prescribes a path of non-violence towards all living beings. Its philosophy and practice emphasize the necessity of self-effort to move the soul towards divine consciousness and liberation.



*Terapanth Professional Forum is an emerging organization of the Terapanth Community. It comprises of professionals from different streams. The intellectual power plays a very important role in human life. Let the Professionals associated with the Forum continue to utilize their intellect in the fields of spirituality and morality. Let the Forum progress forward in the direction of sacredness.*

Blessings.

**Acharya Mahashraman**

01st August 2012, Jasol, Rajasthan

"Om Arham"



**TERAPANTH PROFESSIONAL FORUM**

Our Organisation, Our Responsibility



**CA Ritu S. Jain**

Director,  
SR Corporate Consultant Pvt. Ltd  
ritusrccl@gmail.com,  
tpfeditor@gmail.com

*Dear Readers*

*Sadar Jai Jinendra!*

We are on the verge of completing a year's services to our Dharma Sangha. The tenure of the present Managing Committee under the dynamic leadership of Shri Salil Lodha Ji is going to complete by our AGM scheduled on 14th August 2016. He along with his team has taken TPF to the newer heights. The Teams' continuous efforts resulted in building Brand "Terapanth" in the society. Rigorous traveling, networking, project works, efforts put in magnifying the TPF strength, keeping the project live etc all such efforts will take a break after completing the presidential tenure of two years. But every end means a fresh beginning, fresh thoughts, and fresh approaches. I am sure Team TPF will observe entirely new stature under the accomplished leadership of our upcoming President Shri Prakash Chand Ji Maloo. I would like to congratulate and wish him all the best for the new responsibility.

Chaturmas is an opportunity to regain inner strength, to reinvent ourselves and to clear the piled up thoughts and forgive with the open heart. Take the maximum benefits out of it. This year we are focusing on our tag line "Hamara Sangh Hamara Dayitva". We all need to answer what we can do for our Sangha. It reminds the famous lines "Ask not what your Sangha has given to you, ask what you can give to your Sangha". It's the high time to introspect ourselves to bring the best out of us. The Sangha has blessed us tremendously, it's time to repay, perform our duties towards our Dharma Sangha. Let's join hands to give our best to the society. I believe together we can and we will serve the Sangha to expand its outreach.

*Ritu S Jain*



# PRESIDENTIAL MESSAGE

---



**Mr. Salil Lodha**

National President, TPF  
Proprietor at Self Employed (Professional),  
Proprietor at S.Lodha & Co (CA)  
and Member at The  
Institute of Chartered Accountants of India (ICAI)  
Past: M.K.Sureka & Co

*Dear Readers*

*Sadar Jai Jinendra!*

This is my last communication as President of TPF to all my beloved members of TPF fraternity. I have had the privilege to serve for two years as the 3<sup>rd</sup> President of the Terapanth Professional Forum. I had the responsibility of establishing TPF as the Brand ambassador of Terapanth which, with the blessings of Param Pujya Acharya Shri Mahashramanji, we could achieve to the best of our ability. I would like to thank all my members as I could not have done this role on my own unless supported by all the members throughout the tenure. At every step of my presidency I have received enormous support from all our fellow members in the performance of my duties. All members of the Forum have fulfilled their commitment to the Sangha and assisted with projects and given whatever time they could spare from their hectic schedules. Each minute devoted by a member is like a gift of pure gold to the lesser fortunate individuals in our community. This support was given unstintingly and now enables us to look back on the tenure of Service with great satisfaction.

I am proud of our forum and our achievements. We have reached thousands of individuals in our community with our actions and have made a real difference in each of their lives. The Managing Committee was highly supportive and hardworking. Our key projects are the Medhavi Chhatra Protsahan Yojna and Acharya Mahaprgya Education & Research Institute at Siliguri. I would like to thank our members who serve as Trustees and are efficiently managing the work of aforesaid trusts. We received over INR 20 million from the community to setup the project. This year we have initiated innovative concepts and we have also maintained our traditional ideas. I would like to express my heartiest gratitude for all those who supported us directly or indirectly to make my tenure a success. We are one large family, we all support each other and have the common goal of Service above Self. Thank you for a wonderful tenure.

At the end I wish to extend my warm wishes to Shri Prakash Ji Maloo, the upcoming president of our Forum. During my tenure he served as Sr. Vice President and I am delighted to have his company and support. I wish him all the best for the new responsibility. Let me take this opportunity to bow my head to our Spiritual Guru Acharya Shree Mahashramanji, Matushri Sadhvi Pramukha Kanakprabha Ji, Mukhya Muni Shri Mahaveer Kumar Ji, Sadhvi Varya Sadhvi Sambhudh Yash Ji and Shradheya Muni Shri Dr Rajneesh Kumar Ji and the entire saint family. With their blessings I could complete my tenure satisfactorily.

*Salil Lodha*



# Congratulations



**Shri Prakash Chand Maloo, Kolkata**

B.COM (H), LLB, ACS, ACMA

**TPF National President 2016-18**

Param Puja Acharya Mahashraman Ji expressed his willingness to bless and endow the responsibilities of next TPF National President to Shri Prakash Chand Maloo for the period of 2016-18. Shri Prakash Chand Maloo is a native of Sujangarh, serving in Kolkata at present. He served as Sr. Vice President of TPF for the period of 2014-16. He is the trustee of Acharya Shri Mahapragya Mahashraman Education & Research Foundation and actively engaged in several activities of the Sangha. TPF is blessed to have such dynamic and knowledgeable leadership for next two years.

Working as Vice President (Marketing) of The West Coast Paper Mills Ltd, looking All India Marketing of the company which is one of the leading Integrated paper Mill of India with annual turnover of more than Rs.1600 crores and having branches and dealers network through out the country.

## Contributions in TPF

**Former President, TPF Kolkata Branch (2010-12)**

**TPF EAST ZONE PRESIDENT (2012-14)**

- Three new branches opened – Siliguri, Birat Nagar and Bihar
- One centre opened – Odisha
- Zonal Directory publication
- Best Metro and Non Metro Branch award – Kolkata and Raipur

**TPF Senior Vice President (2014-16) -**

contributed to various National projects, Co-ordination with various branches etc.

**TPF National activities –**

- National Convener for TPF 5<sup>th</sup> & 6<sup>th</sup> National Conference
- Pro-active role in promoting AMREI, Siliguri Law college
- Regular Speaker on Jain Minority Status.

## SERVICES IN OTHER SABHA/SANSTHAS OF TERAPANTH DHARMASANGH

- **Presently Trustee** of Acharya Mahapragya Mahashraman Education & Research Foundation (AMMERF), Kolkata
- **Presently - Vice President** of Acharya Mahashraman Chaturmas Pravas Vyavastha Samity, Kolkata
- **Presently – Executive Committee member** of South Howrah Sri Jain Swetamber Terapanthi Sabha
- **Former Member of Executive Committee** of Jain Swetamber Terapanthi Mahasabha for continuous 6 years (2011-16)
- **Former Vice President** of South Howrah Terapanthi Sabha
- **Former Convener** of Silver Jubilee celebration of Jain Swetamber Terapanthi Sabha, Kolkata for Smarika Publication
- **Former Executive Committee Member** for many years with Jain Swetamber Terapanthi Sabha, Kolkata

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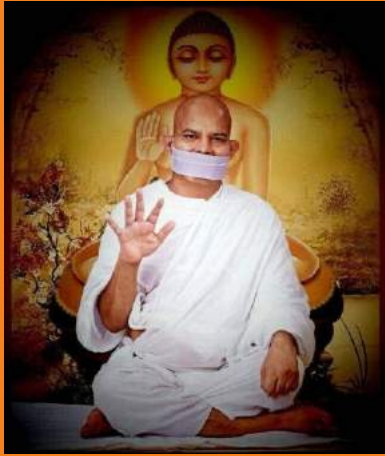
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**Acharya Mahashraman**

Eleventh Acharya of Jain Shwetambara Terapanth Sangh. He is a highly venerable saint, yogi, spiritual leader, philosopher, author, orator, and poet.

# Spiritual Lifestyle

Excerpt from his book “Dukh – Mukti Ka Marg”

*There are three words in Hindi vocabulary which sound negative, but are the most positive words as far as the meaning is concerned i.e. – Anavesh (Calmness), Anasakti (Detachment) and Anagrah (humbleness). In Hindi grammar, we usually add “An” to get the antonym of the word. In the same way, we add “An” in Aavesh (Anger) to make the word “Anavesh”.*

## Anavesh (Calmness)

The status of calmness is the state of emotional balance in human nature. A person, who gets annoyed at very silly things, could harm himself too, while a person who stays cool in difficult situation, can derive benefits from the incident also. Our fifth Acharya Shri Maghvagani was the saint who lived up to his name. He achieved a higher degree of calmness in his life and “Veetrag” (one who has conquered all his desires); the adjective used for him was so meaningful. Whether he had been criticized or being praised in the union, he used to stay calm under all the situations.

It is desirable for a human being to stay cool in every situation, but sometimes he may lose his control for few moments and start shouting & talking all rubbish. He forgets to whom he is talking to and disrespects everybody irrespective of their age, knowledge and status. Some lose control for a few minutes, but during those few minutes the person becomes horrible and bursts out like anything. Every person should try to stay away from such weaknesses, should control the anger and remain cool in all difficult situations. It's necessary to be rude sometimes for ensuring discipline, but the person should try to speak in a humble manner. It's our failure if we get angry while putting our words forward. Calmness is very important in religious life, but it also plays a significant role in practical life.

Many people live together in a family if they become aggressive, the whole family life gets destroyed. Staying calm in every situation is the most important rule of achieving success in life.

## Anasakti (Detachment)

So far we have a body, we can't live without any action; where there is an action, there will always be bonding. It's therefore said that the human being should act with detachment. He can walk, talk, live with the family, do his business; but if he adds detachment with it, he can get enormous success in life. Where there is attachment either with living or non-living beings, the outcome is always sorrow. A very beautiful Rajasthani couplet narrates it nicely:

**“Je Samdrishti Jeevadha, Karai Kutumab Pratipal  
Antar Dil Nyara Ravai, Jyun Dhay ramavai Baal”**

The nanny, while taking care of a baby is aware that the baby doesn't belong to her. Similarly, a religious person should be aware that although he lives in a family, and it's his duty to nurture his family, but he is eventually a soul, nobody is there for him.

Once an erudite ascetic visited a state. The king himself came to him and requested him to stay at his palace. Accepting his request the saint arrived at the king's palace. The king arranged beautiful and luxurious accommodation and delicious food. The saint lived there, one week passed, but the saint didn't indicate any intention to move from his place. Finally the king requested the saint to move to another place.



The saint immediately left the palace. The king accompanied the saint on his way to another place. On the way, one curiosity sparked in his mind; the curious king asked the saint; "I was enjoying the luxurious lifestyle in my palace; you too were enjoying the same; so what is the difference between you and me?" The saint peacefully answered, "Come along with me; I will tell you later during my journey." The king continued to walk with the saint. After sometimes the king again asked the saint to address his query. The saint said, "This is the only difference between you and me, only my body stayed at your palace, but your mind always stays at the palace." This is the difference between attachment and detachment. Unnecessary attachment is neither good for spiritual upliftment nor good in the practical life. Thus, the human being should stay away from attachment.

### Anagrah (Humbleness)

From the religious point of view where there is perversity, practising truthfulness is not possible; and where there is humbleness, it is always closer to the truth. Generally people should keep themselves free from obstinacy but in some cases being perseverant is desirable.

A saint vows on practising truthfulness, non-violence, celibacy etc. for his/her entire lifetime. Here, being perseverant is very much desirable to follow the discipline; but during routine activities such persistence/perversity is not desirable.

In a family of four or five, everyone may have different choices of food, but being persistent for the own choice of food may not be good. It won't be possible for the family to have five different choices of food at the same time. Over perseverance in little things is shameful. It spoils the happiness among the family/society members.

The person needs to be flexible enough to keep his/her family happy and maintain the harmony. Thus, a person in order to lead a happy and harmonious life he needs to stay away from perversity.

### Conclusion:

The lifestyle which is free from intense emotions, excessive attachment and perversity is the best lifestyle. Such lifestyle fills the man's life with lots of happiness, joy and satisfaction.



### STORY

A psychologist walked around a room while teaching stress management to an audience. As she raised a glass of water, everyone expected they'd be asked the "half empty or half full" question. Instead, with a smile on her face, she inquired: "How heavy is the glass of water?" Answers called out ranged from 8 oz. to 20 oz. She replied, "The absolute weight doesn't matter. It depends on how long I hold it. If I hold it for a minute, it's not a problem. If I hold it for an hour, I'll have an ache in my arm. If I hold it for a day, my arm will feel numb and paralyzed. In each case, the weight of the glass doesn't change, but the longer I hold it, the heavier it becomes." She continued, "The stresses and worries in life are like that glass of water. Think about them for a while and nothing happens. Think about them a bit longer and they begin to hurt. And if you think about them all day long, you will feel paralyzed – incapable of doing anything." It's important to remember to let go of your stresses. As early in the evening as you can, put all your burdens down. Don't carry them through the evening and into the night. Remember to put the glass down!



Ninth Acharya of Jain Shwetambara Terapanth Sangh. An extremely talented saint, yogi, spiritual leader, philosopher, author, orator, and a great poet. Founder of the Anuvrata movement

# Acharya Tulsi as Management Guru

Taken from : <http://www.here-now4u.net/index.php?id=97234>

*Organizations or companies or corporations -whatever name we may call them and whatever size they may be, they are clearly playing an increasingly bigger role in the world and in our lives. This may sound like a dramatic statement, but today's world with its large populations, complex and interconnected global economy has necessitated the evolution of large organizations.*

## Management in present scenario

Organizations or companies or corporations - whatever name we may call them and whatever size they may be, they are clearly playing an increasingly bigger role in the world and in our lives. This may sound like a dramatic statement but today's world with its large population, complex and interconnected global economy has necessitated the evolution of large organizations.

Managing these organizations is a sophisticated task and as the approach to management has evolved, the world has seen "Management Gurus" who have provided newer and more sophisticated approach to run the organizations and have also run them. It's the CEOs and business school professors who are called management gurus. Think of Jack Welch (ex-CEO of GE), Ratan Tata (Tata Group Chairman) or CK Prahalad (Prof. of Strategy) and Michael Porter (Prof. of Strategy).

They all and many more such people have done really well. But none probably faced the same kind of challenges that a sadhu faced at the age of 22 when he took over the leadership of a 200+ year old organization with over 1000 people who have committed their lives to the sangha (organization). And then over a period of 50 years transformed the organization and through it, the lives of millions of people across the country and overseas.

This is an organization where there are no promotions, no P&Ls, no bonuses - no material "carrots" to "motivate" people.

Gurudev Tulsi had many approaches in leading and transforming the Terapanth sangh and also the country.

## Leadership and vision:

Gurudev provided a clear vision and strong leadership since the time he took over. The Terapanth sangh grew and prospered under his dynamic leadership.

A management guru has the ability to understand patterns and translate them into an action plan. Gurudev Tulsi showed a unique ability to understand the changes that were happening in the society and the world at large. Women were getting empowered; Industrialization and technology were changing the world, consumption and greed were increasing and the whole world was getting more interconnected.



We have only one consciousness stream. When we associate with truth, we ascend upwards, & when we associate with untruth we fall down.

-Acharya Tulsi



Gurudev Tulsi understood these and probably more and became the visionary and the execution force behind several transformative things - Saman order, Anuvrat, etc.

One of the limitations of Jain sadhus, in the context of today's world, is that they do not use any kind of transportation. That has meant that the broader world hadn't heard much about the deeply scientific and universal message of Jainism. Gurudev Tulsi turned this into a unique opportunity and launched the order of "samans" and "samanis". These were people who were given a different level of monk-hood, with certain restrictions removed for them - especially related to using transport including taking commercial flights. This was a transformative move that suddenly allowed the learned people of Jainism, who also wanted to become monks, to take an intermediate step of becoming a saman or samani. They were then trained for some time, including in English and other international languages and were sent to various corners of the world.

The program is hugely successful. Today, the places where these samans/samanis stay have become centers of Jain learning and culture in many countries in the world. The samans and samanis have visited many places in these countries spreading Jainism and its philosophy. This has benefited the thousands of Jains and non-Jains living in these countries who were not able to meet sadhus in their countries. The efforts have been recognized by the local communities and even the academia. One such Samaniji became a visiting professor at a US University and later got converted into a Chair professorship.

The world, right from 1950s had started going up on the path of "development". Possession and use of material things had started increasing. In a dramatic long term act, Gurudev Tulsi proposed the "Anuvrat" movement.

The idea was to limit, to a specific number, the possession of things by an individual. For example, one could say that I will keep only 10 shirts, 10 pants and so on. That creates a limit. For the followers of Jainism, this is a great way to check their "greed". For the rest of the world, the impact is mainly on 2 dimensions:

- **Reduction of greed**, a break in the race to consume and to show and the tensions it creates in the society. Secondly, it has a direct impact on the environment. Less consumption will mean less exploitation of natural resources.
- **Globalizing the Jain religion**: The center of Terapanth sangh, Jain Vishwa Bharti in Ladnun, India, became a deemed university and has now emerged as a global center for Jain research and learning.

No organization can thrive on one personality or an individual. It takes enormous foresight to create a leadership pipeline. Gurudev Tulsi implemented a key principle that today's management gurus acknowledge: enabling other leaders and a succession plan. Acharya Mahapragya took the initial guidance from Gurudev Tulsi and brought in a very detailed, equally visionary and scientific narrative to Jain religion. Translating Agams, Preksha Dhyana, over 100 books - all these were done with the blessings of Gurudev Tulsi. Gurudev Tulsi nurtured and then partnered with someone who brought a different personality to the Terapanth Sangh. Its human nature to look for someone similar, but then requires courage to enable someone who may be different from your own personality.

The great leader also recognizes the need for the organization to move on to even higher levels. For this he or she knows when to step back. Gurudev Tulsi voluntarily stepped aside from leading the sangha several years before he passed away. Thus, he passed on the mantle to Acharya Mahapragya and to Acharya Mahashraman as the Yuvacharya. We have all recently read about how Mr. Ratan Tata stepped aside from the chairmanship of Tata Group and has let a new leader, Cyrus Mistry take over. Best of the management experts and practitioners talk about the importance of succession, planning and enabling others.





**Sadhvi Pramukha Sadhvi  
Shri Kanakprabha**

9th Sadhvipramukha, An erudite editor and author in Sanskrit, Prakrit and Hindi language.

# Acharya Tulsi

## Fifty Years of Selfless Dedication

*Man has infinite potentialities which can be realized only if they become a part of everyday living. A life without an aim is a life without any potentiality. When life has a purpose, and a desire for change, new possibilities emerge and new hopes arise. Acharya Tulsi, propounder of Anuvrat, was a great roving ascetic. His long and ceaseless marches had a special purpose and therefore every step of his brought it nearer, at the same time yielding the desired results. He embarked on this great course at the young age of eleven and kept walking ceaselessly. Reduced to figures, his walking had crossed the hundred-thousand-kilometre mark. Area-wise he had covered the entire length and breadth of the country from Punjab to Cape Comorin and from Kachha to Calcutta.*

His marches have set a new record. Besides travelling, these marches had other aims like making mass contacts, preaching, studying, producing literature and engaging in other creative activities. Free from all prejudices and prepossessions, his appeal transcended the barriers of class and community and thus made it possible for his ideas to benefit large sections of society.

During his perambulations Acharyashree used to camp in all kinds of places from big cities and townships to small villages. This gave a broad spectrum of people - children, villagers, casual labourers, factory and office workers, teachers, traders, industrialists, politicians and religious leaders - an opportunity to meet him. It is not infrequently that during such meetings things and events took place which eventually turned out to be memorable. It is some of these unforgettable incidents which are going to be narrated in this memoir.

### One Can Be Religious Even without Rituals

It was the last week of September, 1966 when Acharyashree was camping in Ahmedabad. Sitting beside him was Mr Narayan Rao Patil, Chairman, Ahmedabad Housing Society, and an ex-minister in the Maharashtra Government. On being exhorted by the Acharya to lead a religious life Narayan Rao Patil pleaded lack of time even though he had an inclination towards it.

At this, the Acharya wanted him to think whether one needed extra time to be religious. Seeing Patil's impatience for the correct answer Acharyashree added, 'It is precisely for busy people like you that we have reinterpreted religion.' 'I am all too eager to know it,' said Patil. The Acharya put it succinctly in the following words: Religion means purity of life. To be religious you need neither be a sanyasi nor practise rituals. You should honestly try to show yourself as you are and let complete sincerity inform all your actions. You should eschew deception and oppression. It is all that religion is. Do you lack time for doing these?

Patil was literally overwhelmed. He felt as though an inner vacuum in him had been filled. With a newly awakened self-assurance he said to the Acharya, 'How effortlessly you have won me over to religion!'

### How Can I Have the Right to Speak?

Pallavaram is a suburb of Madras. Acharyashree chose it for his weekly stay. During this sojourn many programmes were planned. One of them was a seminar on Anuvrat on November 26. The Food Minister of Tamilnadu, Mr K.A. Madiya Algan, was to be the chief speaker. He came to the venue of the seminar from his residence by car, reading some literature on Anuvrat on the way. His expression grew somewhat serious on reading the eleven rules (vows) of Anuvrat.



He had a lighted cigarette in his hand. After a few moments he extinguished it and gave away the cigarette packet to the driver. The latter felt intrigued. He asked Mr Algan as to what was the matter. Mr Algan said, 'Unless I practise it how can I have the right to speak on Anuvrat? Mere lecturing is meaningless.' The moral fibre of the nation can be much finer and stronger if all speakers follow Mr Algan's example.

### Gift Away Your Bad Habits to Me

On April 2 Acharya shree was sojourning at St Joseph High School in the Ankmali village of Kerala. He left the place in the afternoon and soon his caravan was marching along the highway. On the way a few passing Christians stopped to talk to him. The conversation began after the introductions were over. Before resuming his march Acharyashree asked for dakshina (present or gift given to a priest or preceptor). The Christians searched through their pockets but finding them empty one of them humbly said, 'We would love to offer you dakshina and it is our duty too, but right now we are returning from the Church and have nothing on us.'

Acharyashree's penetrating eyes were fixed on their pockets. He remarked that the pockets looked full. One of the men took out a packet of cigarettes and a lighter from his pocket and showed them to the Acharya. The latter said, 'Can't you present these to me?' For a moment all the men were taken aback. Utterly surprised, some of them said, 'You are a sanyasi. How can you smoke?' The Acharya smiled and said, 'I don't smoke but I do try to prevent smokers from doing so. I don't accept money or any other gift as dakshina but ask of the people to gift away their bad habits to me. Hearing it the men were overjoyed. But how could they give up the old habit of smoking? After a little hesitation they said, 'We simply can't give it up at one go. But we seek your blessings so that we are gradually able to get rid of it.'

### Short Story BANK ACCOUNT

Imagine there is a bank, which credits your account each morning with Rs 86,400, carries over no balance from day to day, allows you to keep no cash balance, and every evening cancels whatever part of the amount you had failed to use during the day. What would you do? Draw out every pence, of course!

Well, everyone has such a bank. Its name is Time.

Every morning, it credits you with 86,400 seconds. Every night it writes off, as lost, whatever of this you have failed to invest to good purpose. It carries over no balance. It allows no overdraft. Each day it opens a new account for you. Each night it burns the records of the day. If you fail to use the day's deposits, the loss is yours.

There is no going back. There is no drawing against the "tomorrow."

Therefore, there is never not enough time or too much time. Time management is decided by us alone and nobody else. It is never the case of us not having enough time to do things, but the case of whether we want to do it.

### Conclusion :

"A good character is the best tombstone. Those who loved you and were helped by you will remember you when forget-me-nots have withered. Carve your name on hearts, not on marble."



**Dr. Muni. Rajneesh Kumar**  
M.A (Jain Darshan), Badmer,  
Rajasthan

# Spiritual Initiation

## *Constitution of Terapanth*

Extracted from : "Rahasya Bhikshu Ke"

**Question 1: What the time period prior to initiation to spiritual life of Acharya Bhikshu was called?**

**Answer:** Usha Kaal (The Dawn).

**Question 2: When, where and in which direction did Saint Bhikhanji and other saints accept Bhav Diksha (spiritual initiation)?**

**Answer:** On Full Moon Day of Aashadh in V.S. 1817; 29<sup>th</sup> June 1760 AD, the Saturday, at 7.30 PM in Kelwa (Rajnagar) in North-East direction (The day was 28<sup>th</sup> June, Saturday as per historical calendar).

**Question 3: Acharya Bhikshu accepted spiritual initiation along with how many saints?**

**Answer:** Four Saints: Saint Harnathji, Saint Tokarji, Saint Bharmalji and Saint Veerbhanji.

**Question 4 : Acharya Bhikshu and other saints did fasting for how many days before accepting spiritual initiation ?**

**Answer:** Three days of fasting.

**Question 5: Which Character did Aacharya Bhikshu and other saint accepted at the time of their spiritual initiation?**

**Answer:** Right Character

**Question 6: Name thirteen saints who accepted spiritual initiation on Full Moon day of Aashadh Month?**

**Answer:**

1. Muni Thirpalji,
2. Muni Fatehchandji,
3. Muni Veerbhan Ji,
4. Muni Tokarji,
5. Muni Harnathji,
6. Muni Bharmalji,
7. Muni Likhmi Chandji,
8. Muni Bakhata Ramji,
9. Muni Gulabji,
10. Muni Bharmalji lind,
11. Muni Roop Chandji,
12. Muni Prem Ji and
13. Acharya Bhikshu.

**Question 7: Who had been identified as senior saints by Acharya Bhikshu after spiritual initiation?**

**Answer:** Saint Thirpalji and Fatehchandji

**Question 8: Where did Acharya Bhikshu conduct his chaturmaas after spiritual initiation?**

**Answer:** At Kelwa

**Question 9: Who bestowed the Patras (Food Container) for the first time to Acharya Bhikshu after his spiritual initiation?**

**Question 10: Who considered the visit of Acharya Bhikshu to Kelwa as most auspicious sign for himself?**

**Answer:** Thakur Mokhamji of Kelwa.

**Question 11: Where did Acharya Bhikshu go for Gochari after spiritual initiation?**

**Answer:** At Kingdom of Kelwa on First day of Krishan Paksha of Shrawan Month.

**Question 12: What is related to the Terapanth's Constitution day?**

**Answer:** It is the day of Spiritual Initiation of Acharya Bhikshu.

**Question 13: When was Terapanth constituted?**

**Answer:** Full Moon Day of Aashadh month in V.S 1817

**Question 14: When did Acharya Bhikshu and his identified code of conduct become a matter of discussion for the common folk?**

**Answer:** Three and a quarter months; from Ram Navmi to Full Moon Day of Aashadh month.

**Question 15: What were the propitious signs observed when Acharya Bhikshu visited Kelwa after spiritual initiation?**

**Answer:** Very good first rains, indication of good agricultural production and calm environment were the good omen on the arrival of Acharya Bhikshu.

**Question 16: On which day Acharya Bhikshu visited Kelwa for his first Chaturmaas?**

**Answer:** Thursday, the thirteenth day of Shukla Paksha of Aashadh month.

**Question 17: When Acharya Bhikshu didn't find suitable place for his chaturmaas at Kelwa, which place was suggested by the Jain followers (Shravaks)?**

**Answer:** At Andheri Ori, local Jain temple

**Question 18: The temple at Andheri Ori pertains to which Tiranthankar and what was the period of its construction?**

**Answer:** It is of Lord Chandraprabhuji, the eighth Jain Tirthankara and it was constructed in Vikram Samvat 1023, the second day of Aashadh Shukla.

**Question 19: What was the position of Andheri Ori?**

**Answer:** It was a dark, unventilated place

**Question 20: What was the hearsay about Andheri Ori?**

**Answer:** Nobody could get alive out of it if one stayed there at night

**Question 21: "Saap bhi mar Jaaye aur lathi bhi na tute: Killing the snake without breaking the stick"; keeping this phrase in mind who suggested Acharya Bhikshu to stay in Andheri Ori and when?**

**Answer:** The Jain followers of Kelwa on thirteenth day of Shukla Paksh of Aashadh in Vikram Samvat 1817.

**Question 22: Where and when the snake took the feet of Saint Bharmalji into its grip?**

**Answer:** In the evening outside the Andheri Ori when Saint Bharmalji went for nature's call after evening Pratikraman.

**Question 23: Which mantra was recited by Acharya Bhikshu when the snake had taken grip of the feet of Saint Bharmalji?**

**Answer:** He recited Navkaar Mahamantra.

**Question 24: What was the age of Saint Bharmalji when the snake took the grip of his feet?**

**Answer:** Fourteen Years

**Question 25: Why did Acharya Bhikshu call Bharmalji inside the Andheri Ori?**

**Answer:** Because Saint Bharmalji was standing under the open sky.

**Question 26: What was the response of Saint Bharmalji?**

**Answer:** He said "Gurudev, how can I come inside; A snake has taken my feet into its grip".

**Question 27: What was the action of Acharya Bhikshu when he saw the snake around the feet of Saint Bharmalji?**

**Answer:** He recited Navkaar Mantra and then told: "Oh Aarya! you are a deity and this place belongs to you and if you don't want us to stay here, without your permission, please let us know".

**Question 28: When did Yakshdev come to Acharya Bhikshu and what did he say to him ?**

**Answer:** Yakshdev appeared before Acharya Bhikshu after midnight and after offering his obeisance said, "there would be no obstacles hereafter, stay here comfortably," and requested to take heed of two things.

**Question 29: What were the two things Yakshdev requested Acharya Bhikshu for?**

**Answer:**

1. Don't use the place earmarked by snake for meeting nature's call.
2. None other than you should sit on platforms on both sides of the interior place.

**Question 30: Acharya Bhikshu conquered over whom on the very first day of his stay at Kelwa?**

**Answer:** The problems created by deity.

**Question 31: When did the residents of Kelwa notice the will power of Acharya Bhikshu?**

**Answer:** When they observed the courage of Saint Bharmalji and the constant awareness of Acharya Bhikshu.

**Question 32: Where did Acharya Bhikshu etc., the thirteen saints take decision to accept new initiation?**

**Answer:** At Rajnagar.



**Question 33: Name the village which was gifted by Thakur Mokham Singhji to the person who helped him in listening Acharya Bhikshu?**

**Answer:** Keringpura (Kesarisinghpura)

**Question 34: Acharya Bhikshu was which Acharya of Terapanth?**

**Answer:** First Acharya.

**Question 35: Who accepted Gurudharana after the constitution of Terapanth and where?**

**Answer :** Mundasji Kothari, the Head of Kelwa, Bherji Choraria, younger grand uncle of famous Shravak Shobhji and Kesoji Choraria accepted the first Gurudharana at Andheri Ori.

**Question 36: Who was the first jain monk of Terapanth?**

**Answer :** Muni Thirpal Ji .





**Sadhvi Maulik Yashaji**

Eminent disciple of  
Param Pujya Acharya Shree Mahashraman Ji

# TIME

## JAINISM V/S SCIENCE

*Time is one of the deepest mysteries known to man. No one can say exactly what it is. Yet, the ability to measure time makes human way of life possible. Most of the activities involve groups of people acting together in the same place at the same time. People could not do this if they did not measure time in the same way. One way of thinking about time is to imagine a world without time.*

This timeless world would be at a standstill; but if some kind of change took place, that timeless world would be different 'now' than it was 'before'. Thus, time and change are related because the passing of time depends on the change taking place. In real world, changes never stop happening.

Any change that takes place again and again stands out from other changes. The rising and setting of the sun is an example of this kind of change. Later, when man began to count repetitive natural events, he began to measure time by inventing the clock.

### Science

Time, a measure or measurable period, is a continuum that lacks spatial dimensions. Time, is of philosophical interest and is also the subject of mathematical and scientific investigation. According to Sir Issac Newton, who adopted an absolutist theory of time, stated that time is like a container within which the universe exists and change takes place. Time is believed to be non-ending, non-beginning, linear and continuous. Relationists explore the possibility that physics could show time to have structure, it might consist of discrete particles (chronons), for instance, or it

It had been realized in the 20<sup>th</sup> century that time cannot be treated in isolation from space. Until recently, the rotation of the earth around its axis furnished the only time scale in general use i.e. the Solar Time.

### Jainism

Time, as Umaswati stated, makes possible the continuity, modification, movement, newness and oldness of substances like space. Time is also inferred, though not perceived. It is inferred as the condition without which substances could not have the characters just mentioned, though it is true that time alone cannot cause a thing to have the characters. Without time a thing cannot endure or continue to exist. Modification or change of states also cannot be conceived without time. The distinction between the old and the new, the earlier and the later cannot be explained without time. The Jain philosopher postulates six Dravyas (substances) of which the five, namely Jiva, Dharma, Adharma, Akash and Pudgala are Astikaya and the sixth, namely Kala is not an extended body. Kala has no extension in space, because it is atomic in magnitude and it has neither pradeshas nor parts.



## Classification and measurement

How do we tell time if there were no watches or clocks anywhere in the world?

Time is measured in many ways with the help of sun, tides, moon and stars. The sun was probably the world's first 'clock'. In most of the world, people have used the sun as a clock. Even today, if we don't have a regular clock that shows time, we still know that when the sun shines, it's day, and when it's dark, it's night. Not only the sun tells us whether it's day or night, but also whether it's morning, noon or afternoon. Let us see how the time is measured with the help of the sun –

- When the sun is almost directly overhead, it's noon.
- When the sun is halfway to this point, it's the middle of the morning.
- When it's half way down again, it's the middle of the afternoon.

Also we can notice that our shadow is the longest in the early morning and in the late afternoon. At noon, when the sun is overhead, there is little or no shadow. In this way, a long time ago, people noticed the way that shadow kept changing as the sun's place in the sky changed. They also made a sun clock, or a sundial.

When the sun shines on a sundial, a piece of metal sticking up on the sundial changes. The shadow touches different numbers in somewhat the same way as the hands of a clock point to numbers. It is almost as easy to read the time on sundial as it is on a clock.

Directly above every spot on the earth, an imaginary curved line called the celestial meridian passes through the sky. As the earth rotates on its axis, the sun crosses the celestial meridian above a particular place, the time there is noon. Twelve hours later, the time at that place is mid-night. The period from one midnight to the next is called a solar day. The length of a solar day varies because of the tilt of the earth's axis, the oval shape of its orbit, and its changing speed along the orbit.

How do people who live near the ocean, measure time? They tell time with the help of tides. In the day time, for about six hours, the water rises higher and higher on the beach and then it goes down and down for about six hours. The same thing happens again at night. There are two high tides and two low tides every 24 hours. Sailors on a ship learn how to tell time by looking at the moon and the stars. The whole sky is their clock. Another regular change in the sky was the change in the visible shape of the moon. Each cycle of the moon's changing shape takes about 29½ days, for a month. Astronomers also measure time by the earth's rotation in relation to the stars. This time is called sidereal time. Each day, as the earth rotates on its axis, an imaginary point among the stars called their vernal equinox crosses the celestial meridian above every place on the earth. The time when this happens is sidereal noon.

**According to Jainism**, time is infinite by itself and consists of innumerable parts which are indivisible instants (samaya). Samaya, being the smallest indivisible quantum of time, can perhaps be appropriately called time-points. Although immeasurably small and numerically inexpressible, it is a finite unit.

The relative time relates to the motion of the sun and the moon. The suns and the moons always revolve round the Mt. Meru in the samayakshetra. Beyond that, though existent, they are stationary and, therefore, time exists only in the samayakshetra.

### Classification of time as per Routine & Jain Calendar:

#### Timeclassification-RoutineCalendar–

60Sec=1Minute	4Month=1Season
60Minute=1Hour	3Season=1Year
24Hours=1Day	10Year=1decade
30Days=1Month	10Decade=1Century

#### Timeclassification-Jaincalendar–

Minimum self-raised time unit = 1 samaya
Minimum self-raised innumerable time units = 1 aavalika

### Division of time:-

There are two divisions of time - linear and cyclic.

#### Linear Time:-

In linear time comes B.C. and A.D. B.C. stands for Before Christ. In A.D. 532, a monk named Dionysius Exigeus, worked out a Christian system for dating events starting with the year he believed Christ was born. He called this year after their event Anno Domini (in the year of our lord), as A.D. 532. The years before the birth of Christ are Before Christ, as in 400 B.C. To date an event before the birth of Christ, we count backward until 1.

### Cyclic Time:-

According to Jain philosophy, this universe has been mobile since time immemorial. It has got no beginning and no end. From the point of view of object or matter, it is universal and unchangeable. But from the point of view of mode, it is changing every moment. It can neither be created nor destroyed.

The cycle of time has also been going since time immemorial. The beginning and the end cannot be possible in the constantly moving cycle. The cycle of time, therefore, is indivisible and unbreakable. But for practical use, we make divisions of time. In Jain philosophy, time has been compared to a wheel.

Just as there are 12 spikes in a wheel, similarly, there are 12 spikes in the cycle of time as well and they have been divided into two parts, which are known as Avasarpini (Regressive Half Cycle) and Utsarpini (Progressive Half Cycle).

1. **Susham – Sushma** : Happy Happy Era
2. **Sushma** : Happy Era
3. **Sushma – Dushma** : Happy Unhappy Era
4. **Dushma – Sushma** : Unhappy Happy Era
5. **Dushma** : Unhappy Era
6. **Dushma – Dushma** : Unhappy Unhappy Era



**Kala-Chakra**

Diagram - G



The Classification is done as under :

Name of the Ara	Degree of happiness	Duration of Ara	Average Height of People	Average Lifespan of People
<b>Suṣama-suṣamā</b>	Utmost happiness and no sorrow	400 trillion sāgaropamas	Six Miles Tall	Three Palyopama Years
<b>Suṣamā</b>	Moderate happiness and no sorrow	300 trillion sāgaropamas	Four Miles Tall	Two Palyopama Years
<b>Suṣama-duḥṣamā</b>	Happiness with little sorrow	200 trillion sāgaropamas	Two Miles Tall	One Palyopama Years
<b>Duḥṣama-suṣamā</b>	Sorrow with little happiness	100 trillion sāgaropamas (less 42,000 years)	1500 Meters	705.6 Quintillion Years
<b>Duḥṣamā</b>	Sorrow	21,000 Years	6 Feet	130 Years Maximum
<b>Duḥṣama-duḥṣamā</b>	Extreme sorrow and misery	21,000 Years	1 Hatha	16-20 Years

In Digamber tradition, time is distinguished from two standpoints – conventional (Vyavahara) and real (Paramartha). The conventional is the time which helps to determine changes in a substance and which is known from modifications produced in it, while real time is considered from continuity.

According to Shvetamber tradition, it is the change of an object which takes place every moment and therefore it is not considered different from the living and non-living entities. But Digamber tradition explains it differently and therefore regards it as an independent reality. Accordingly, it is time element due to which change in an object takes place.

The Digamber tradition holds that the real time consists of innumerable units of time, technically known as Kalanu i.e. atom of time that never mixes up with each other. The universe is full of these units of time. No space-point of the universe is devoid of it.



## Conclusion

Really speaking, time is nothing but the auxiliary cause of change. This change is understood in relation to continuity. Without continuity change cannot be understood at all. Hence, continuity is the ground of change. From ordinary point of view, time is understood in seconds, minutes, hours etc.; the factors by which we call a thing to be new or old according to changes produced in the same.



The clock arms follow the discipline, thus people trust them; similarly if you respect discipline, the trustworthiness will automatically increase.

- Acharya Mahaprajna







**Vikram Chandaliya**

A learner, Self Reformer, Volunteer & an Advisor,  
Profession : Spirituality & Success.  
He is Joint Treasurer, TPF National

# TERAPANTH

*Perspective from the eyes of a professional*

**Disclaimer :** *This is a humble attempt to link philosophies of Terapanth with our daily lives in a simple and candid writing. Please read this piece of writing as a simple reminder note prompting you for further thinking and action.*

Every religion has a set of principles and rituals to practice its philosophy. Our own great religion Terapanth, following the philosophy of Jainism, has 13 core principles. These 13 core principles also give one of the meanings to its name the "Terapanth".

These 13 principles are spiritual in nature and yet very much practical in application. As we ponder over these principles, astonishingly we get valuable insights on management of our professional, social and personal lives. (Though considering the great foresight and intelligence of Acharya Bhikshu; this is no surprise.)

Every follower of Terapanth must know and understand these principles. Furthermore, it's also our duty to pass on this basic knowledge to our juniors and to those who are still unaware.

While for a monk initiated in Terapanth order, there is no excuse in devout following of these 13 core principles, we, as lay followers, can also practice every one of these principles. Preaching, descriptions and explanations can go long and long on these principles, but here we must understand that these principles are applicable to every aspect of our life.

All we need to do is to remain alert and conscious in our thoughts and actions. Our goal should be to practice as much as possible & feasible. This way we not-only reduce Karma in flux, but also save us from many inconveniences. So in the following paragraphs we'll get to know (and learn by heart) the 13 core principles of Terapanth with some quick notes and examples for easy grasping.

The 13 principles comprise of Five Mahavrata or Great Vows + Five Samitees or Comportments or Regulations + Three Guptees or Restraints.

***Ahimsa (Non Violence)***  
***Satya (Truthfulness)***  
***Asteya (Non Stealing)***  
***Bramhacharya (Celibacy)***  
***Aparigraha (Non-Possession)***

## Five Samitees

*Careful Movement*  
*Careful Talking*  
*Careful Begging for Alms*  
*Careful Utilization of Utensils*  
*Careful Disposal of Body Waste*

## Three Guptis

*Physical*  
*Vocal*  
*Mental*

## Five Mahavratas or Great vows

### 1. Non-Violence

Violence is not only physical, but can also be vocal and mental.

Very much applicable in our Professional life:

- Plucking of flowers, leaves (even use of these for decorations or rituals); Killing of insects or mosquitoes are all examples of physical violence. (That is why proper cleaning of surrounding and inside the house, wardrobes, utensils etc. has been stressed in our Indian Culture to minimize violence of this kind.)
- Shouting in anger is a form of Vocal Violence.
- Even tattling or gossiping is a form of violence.
- Scolding or abusing someone in thoughts and emotions is Mental Violence.



**Detachment of Karma is  
achievement of Liberation**



### 2. Truth

- It seems that practically it's quite difficult to follow truth every time.
- Possible yes, but feasible may be not.
- Shouldn't we try to reduce this circle of "not always feasible" to follow Truth?
- Almost every day we come across situations where we can skip falsehood. Yet, we don't because we don't want to cut across our comfort zone.
- "Aapka kaam ho gaya hai, Sir" – A common lie when even we are still trying to understand what exactly the work is.
- It's also common to see many misunderstandings just because someone lied unnecessary to save his efforts and comforts.
- Clear communication, a form of Truth, is always advisable in Professional World.

### 3. Non-Stealing

- Using someone else's property (cash, kind or know- how) without permission is Stealing. Sometimes for the sake of progress or quick success or entertainment, people do such things. Common examples of stealing (other than money and precious things):-
  - Stealing office data for personal use.
  - Using office infrastructure for personal use without asking for permission (yes! It's stealing as you are using it without the permission of the owner).
  - Using someone else's content for your own report without even telling him about it.
  - Falsifying measurements and calculations.

### 4. Celibacy

- The concept of Celibacy goes beyond illicit sexual engagements.
- Watching or reading indecent content is an example of non-celibacy which we can control a lot.

- Stress on Restraint of watching, reading or talking indecent content is given to regulate and control human mind which by nature gets easily distracted.
- Furthermore, in today's professional and social world, extra care is needed to steer clear of any controversy.
- (People have been fired for using office internet for indecent surfing and viewing. Sexual unrestraint has ruined many promising careers in the world)

## 5. Non-Possession

Non -Possession also means non - attachment. Depending on and attaching with material things as less as feasible is the way to mental freedom. Only a free mind can think of great deeds.

- How many material things we actually need to survive and grow?
- Over-possession causes not only storage problem, but also emotional problem. If anything goes missing or breaks down, sometimes people go mad.
- Some guys can't even spend a day without their mobiles or tablets. They are betting their peace and happiness.

## Five Samitees or Compartments or Regulations

### 1. Careful movements

- Body movement while working or walking or even sitting is to be taken care of. (A person lost his job because one day while yawning with wide stretched hands, he accidentally dropped coffee on his senior's work papers. Senior got infuriated, shouted back and in bitterness spoilt the performance appraisal of the said person.)

## 2. Careful Speaking

Four Arts and Necessities of Vocal Mastery (Very Important in today's competitive and confusing professional world)

- "What to speak and what not to speak"
- "When to speak and when not to speak"
- "How to sound and how not to sound (pitch and tone)"
- "Why to speak and why not to speak"

People are losing their customers, clients, jobs and relations just because they are not practicing Vocal restraints.

## 3. Careful Begging for Alms etc.

- Careful begging for alms requires accepting what is rightly served with right intention and with right food for the body. It also comprises eating in a right manner.
- Aren't we careless in what we eat, when we eat and how we eat?
- Do we say thank you to a person serving food to us?

## 4. Careful Utilization of Utensils etc.

- Monks and Nuns have limited begging utensils and clothes. So for them careful utilization of these is natural. What about us?
- If a study is conducted, then I'm sure it would be found out that people using their personal belongings carefully have more chances of success in personal and professional life than the others.
- That's how we can also teach our juniors careful utilization of resources (a must for every management and business personnel)

## 5. Careful disposal of body-wastes

- Body wastes include spits.
- Careful spitting is not only good for personal hygiene but also good for society.
- Using any such thing which causes more spits like Paan Masala, Chewing gums etc. is not recommended.

- Haven't we seen enough fights on spitting and urinating on streets? I have even read news of killing on such petty things by Management and business personnel.

## Three Guptees or Restraints

### 1. Physical

- Proper and firm sitting is always advisable whether in the house or at office.
- It not only affects our health, but also our thoughts and energy level.
- Improper posture creates poor image (not good in today's competitive world).
- Firm posture in meditation enhances determination and mental agility.

### 2. Vocal

- Practicing Vocal Silence. (e.g. take vow not to speak for certain period of time) enhances determination and mental peace.
- Conflict resolution can also be achieved by Vocal restraint.



### 3. Mental

- This is the most important of all these principles and perhaps the most difficult to follow.
- Almost every moment mind is under the grasp of thoughts.
- Needless to say mostly unproductive and negative thoughts come into mind.
- Thoughts lead to actions. So a mind trapped in unproductive & negative thoughts would invariably lead to unproductive & negative actions which would ultimately cause inconvenience, troubles and sorrow.
- Don't stress much on what's happening in office. Who's into which group and who's up against you. Just concentrate on your job in hand (Office Politics is killing).
- Don't stress much on what your relatives are planning or people in your social circle are up to.
- Practice Mental Silence.

### Welcome New Branches

- Ludhiyana Branch
- Pimpri Chinchwad Branch
- Vishakhapattanam Branch



**CS.Y.C.Rao**

FCS, LLB, ACMA with 25+ years of  
experience in corporate governance  
Ex-Chairman of Raipur Branch of CSI

# Evaluation Of Director's Performance In Light Of New Company Law

As a step towards inculcating good corporate governance, various stipulations have been imposed under the Companies Act, 2013 and the rules made thereunder and also the Clause 49 of the listing agreement has been revised vide notification dated 14.07.2014 in order to incorporate similar provisions for the listed companies in line with the Companies Act provisions in order to evaluate the performance of the Board as a whole, various committees of the Board, Independent Directors and other Directors of the Listed and Unlisted Companies are there so as to ensure appointment of persons possessing adequate qualifications, positive attributes, independence. However there is no consistency in the provisions thereby creating whole mess of the total intention behind this object which are elaborated and explained hereunder.

## 1. Who will evaluate whom?

### 1A. Evaluation of performance of Independent Directors by the Board:

Clause VIII (1) of Schedule IV to the Companies Act, 2013 (hereinafter referred to as "Empowering Provision-1") states that the performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated.

Similar provision is also incorporated in Clause 49 (II) (5) of the Listing Agreement for Listed Companies.

### 1B. Evaluation of performance of Non-Independent Directors by the Independent Directors of the Board:

Clause VII of Schedule IV to the Companies Act, 2013 (hereinafter referred to as "Empowering Provision -2") states that the independent directors of the company shall hold at least one meeting in a year, without the attendance of non-independent directors and members of management to:

- (a) review the performance of non-independent directors and the Board as a whole;
- (b) review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors;

© assess the quality, quantity and timeliness of the flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

Similar provision is also incorporated in Clause 49 (II) (6) of the Listing Agreement for Listed Companies.

### 1C. Evaluation of performance of all Directors by the Nomination Committee:

Section 178 sub-section (2) of the Companies Act, 2013 (hereinafter referred to as “Empowering Provisions 3”) inter alia states that the Nomination and Remuneration Committee shall carry out evaluation of every director's performance.

- 1D. Reporting of evaluation by the Board:  
 “Clause (p) of sub-section (3) of Section 134” (hereinafter referred to as the “Reporting Provision” since this section talks about reporting the fact of evaluation in the Report of Directors) states that there shall be attached to statements laid before a company in general meeting, a report by its Board of Directors, which shall include inter alia a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

Pursuant to the above provision, the Board has to report the manner in which the performance of the Board itself and also the performance of its Committees and all individual Directors have been evaluated.

2. Applicable to whom?  
 Let us now see to whom these provisions are applicable.
- 2A. Section 134 (3) of the Companies Act, 2013 states there shall be attached to statements laid before a company in general meeting, a report by its Board of Directors, which shall inter alia include in case of a listed company and every other public company having such paid-up share capital as may be prescribed, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors;

Rule 8 (4) of the Companies (Accounts) Rules, 2014 states that every listed company and every other public company having a paid up share capital of twenty five crore rupees or more calculated at the end of the preceding financial year shall include, in the report by its Board of directors, a statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

It means the Reporting Provision is applicable to only Listed Companies and Public Companies having a paid up share capital of Rs.25 cores.

- 2B. Schedule IV to the Companies Act, 2013 is applicable to all those Companies in which Independent Directors are required to be appointed under Section 149 of the Companies Act, 2013.

Pursuant to Section 149 (4) of the Companies Act, 2013 every listed public company shall have at least one-third of the total number of directors as independent directors and the Central Government may prescribe the minimum number of independent directors in case of any class or classes of public companies.

Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014 states that the following class or classes of companies shall have at least two directors as independent directors -

- (i) the Public Companies having paid up share capital of ten crore rupees or more; or
- (ii) the Public Companies having turnover of one hundred crore rupees or more; or
- (iii) the Public Companies which have, in aggregate, outstanding loans, debentures and deposits, exceeding fifty crore rupees:

It means that the Empowering Provisions 1 & 2 are applicable only to Listed Companies and Public Companies having a paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more.

It is pertinent to note that though the Empowering Provisions 1 & 2 are applicable to Unlisted Public Companies having a paid up share capital of Rs.10 crores or more, turnover of Rs.100 crores or more or borrowings of Rs.50 crores or more, the Reporting Provision is not applicable to these companies unless the paid up share capital is more than Rs.25 crores and hence these companies need not give the statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

It is pertinent to note that though the Empowering Provision – 3 is applicable to Unlisted Companies having a paid up share capital of Rs.10 crores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more, the Reporting Provision is not applicable to these companies unless the paid up share capital is more than Rs.25 crores and hence these companies need not give the statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors.

### Summary of the above provisions in tabular form:

The above provisions have been summed up in the following table for proper comparison and understanding:

Section/Clause	Applicability	Who will Evaluate	Who will be evaluated	Nature of Provision.
<b>134(3)(p) of Companies Act, 2013</b>	Listed Companies and Public Companies having a paid up share capital of Rs.25 cores or more.	Board	Board, Committees and all Directors.	Reporting
<b>178(2) of Companies Act, 2013.</b>	Listed Companies and Public Companies having a paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more.	Nomination Committee	All Directors	Empowering
<b>Clause VIII of Schedule IV to the Companies Act, 2013</b>	Listed Companies and Public Companies having a paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more.	Board	Independent Directors	Empowering
<b>Clause 49 (II) (5) of the Listing Agreement</b>	Listed Companies	Board	Independent Directors	Empowering
<b>Clause VII of Schedule IV to the Companies Act, 2013</b>	Listed Companies and Public Companies having a paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more.	Independent Directors	Non-independent Directors and Chairperson	Empowering
<b>Clause 49 (II) (6) of the Listing Agreement</b>	Listed Companies	Independent Directors	Non-independent Directors and	Empowering

### 3. Who will formulate the Evaluation Criteria?

Sub-section (2) of Sec.178 of the Companies Act, 2013 states that the Nomination and Remuneration Committee shall identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance.

It is not clear from the above provision that the criteria for evaluation should also be laid down by Nomination and Remuneration Committee.



Clause 49 (II) (B) 5 of Listing Agreement which is applicable to only Listed Companies states that the Nomination and Remuneration Committee shall lay down the evaluation criteria for performance evaluation of independent directors and the company shall disclose the criteria for performance evaluation, as laid down by the Nomination Committee, in its Annual Report.

It appears that evaluation criteria have to be formulated by Nomination and Remuneration Committee for performance evaluation of independent directors only. The requirement for formulation of criteria for evaluation of other directors is not prescribed in the law.

Though there is no specific provision in the law for formulation of criteria for evaluation of non-independent directors, assuming that the persons liable to evaluate can formulate the criteria for evaluation, the criteria for evaluation has to be formulated as under:

On the basis of above assumption, it is advisable to get the Criteria for evaluation of all the Directors to be formulated by the Nomination and Remuneration Committee and get the same approved by the Board.

### 4. How the Board will evaluate:

It is very difficult to evaluate the performance of any Director by any other Director who normally meets only at the Board or Committee Meetings particularly when no specific responsibility is being fixed. However, the following criteria may be adopted to evaluate the performance of Directors to some extent:

1. His/her stature, appropriate mix of expertise, skills, behaviour, experience, leadership qualities, and understanding of business, strategic direction to align company's value and standards.
2. His/her knowledge of finance, accounts, legalities, investment, marketing, foreign exchange/ hedging, internal controls, risk management, assessment and mitigation of risks, business operations, processes and Corporate Governance.
3. His/her ability to create a performance culture that drives value creation and a high quality of debate with robust and probing discussions.



4. Effective decision-making ability to respond positively and constructively to implement the same in order to encourage more transparency.
5. Open channels of communication with executive management and other colleagues on Board to maintain high standards of integrity and probity.
6. Recognize the role which he/she is expected to play, internal Board Relationships to make decisions objectively and collectively in the best interest of the Company to achieve organizational success and harmonizing the Board.
7. His/her global presence, rational, physical and mental fitness, broader thinking, vision on corporate social responsibility etc.
8. Quality of decision making on source of raw material/procurement of roughs, export marketing, understanding financial statements and business performance, raising of finance, best source of finance, working capital requirement, forex dealings, geopolitics, human resources etc.
9. His/her ability to monitor the performance of management and satisfy himself/herself with integrity of the financial controls and systems in place by ensuring right level of contact with external stakeholders.
10. His/her contribution to enhance overall brand image of the Company.

#### 5. Distinction between evaluation of performance and review of performance:

According to Cambridge Dictionary the term "Evaluate" means to judge or calculate the quality, importance, amount, or value of something. Whereas the term "Review" means to re-think to consider something in order to make changes to it, give an opinion on it or study it.

#### 6. Conclusion:

The following inferences can be drawn out of the above narrated provisions of the Companies Act, 2013 and various clauses of Listing Agreement:

- a) There is no empowering provision for evaluation the performance of the Board itself and its Committees;
- b) The Board of Listed Companies and Non-Listed Public Companies having paid up share capital of Rs.25 crores should evaluate the performance of their Board, Committees and all its Directors, both Independent and Non-independent.
- c) Nomination Committee of Non Listed Public Companies having paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more should also evaluate the performance of all its Directors, but need not report in Board's Report;
- d) Board of Non Listed Public Companies having paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more should also evaluate the performance of all its Independent Directors, but need not report in Board's Report;
- e) Independent Directors of Public Companies having a paid up share capital of Rs.10 cores or more, turnover of Rs.100 crores or more or Borrowings of Rs.50 crores or more shall evaluate the performance of Non-Independent Directors.

Irrespective of the fact whether there is any empowering provision or not, the Non-Listed Public Companies having a paid up share capital of Rs.25 cores or more should evaluate the performance of all its Directors, Committees and its Board and report the same in its Director's Report.

# The Infrequently Asked QUESTIONS?



*Prof. Prakash Nahata*  
CA, CS, ICWA,  
Visiting Faculty -XLRI  
Founder of Anthroplace



*Over the years of teaching entrepreneurship and being an entrepreneur as well as mentor to some, I have come across some queries which stumped me and some which are just out of this world! I have put down a few with my bits on the same. The identities of the individuals have been hidden on request.*

**Q.** I am getting stretched at my venture .need more hands am short on funds thinking of taking my wife on board.(yes who else will work for free!)

**Ans.** Only hire for the right reasons. Competence is reason no. 1. A bored wife at home is better than an underperforming employee you can't sack! Best way to demotivate your good guys too.

**Q.** I have a few properties lying idle. Thinking f starting some franchisee to use the property and also keep busy.

**Ans.** Don't! You will create a bigger problem trying to solve a smaller problem. Nothing against franchisee business per se, but again the core reason should be the business and not your idle property and your boredom. Rent out the property and take up a job. If you were the entrepreneur type, your property wouldn't be lying around unutilized.

**Q.** I have a small business where we do good work with very good employees who are like my family. However, I lose them regularly due to competition and bigger corporates. What do I do?

**Ans.** Love does not always pay for our lunch. Loyalty will not be hostage to emotions for too long. You can do zilch at your size. Grow if you want to retain the best. Pay also comes into the equation, but with growth comes paying power too.

**Q.** I lost my job in the recession. I don't see opportunities in my town and I can't move out too. Can I become an entrepreneur?

**Ans.** Entrepreneurship is not the last resort for the losers. It possibly is a game which requires a lot of intelligence, grit and persistence. If you had that in you, you wouldn't be sitting idle for sure. You have already lost the job . Why do you want to lose your savings too?

**Q.** I have done a course on entrepreneurship. I have the ideas but don't have the money. What do I do?

**Ans.** Money chases good ideas....it's a matter of time and a bit of active networking. It will happen. Be at it.

**Q.** I am raring to start my venture. However my family wants me to wait a bit as they are looking for a suitable groom. What should I do?

**Ans.** Don't wait

**Q.** My wife/girlfriend wants me to invest in the venture of her brother. I am not sure what to do now

**Ans.** Invest if the funds are idle and you don't mind losing it too. Usually you will retain either the money or the relationship. It's your choice.

**Q.** I started a venture and put some funds in it. Now I have come across an even hotter idea and am at my wits end what to do.

**Ans.** Have you not heard of serial entrepreneurs? Don't introduce if you can't convince your partners.

**Q.** I like my business but I don't like my partner. what should I do?

**Ans.** Which doctor has asked you to like your partner? If he/she is adding value to the business and not doing anything unethical, change your likings or just live with it. Don't whine.

**Q.** Want to introduce a new partner in the business but my existing partner does not want that. What to do?

**Ans.** Don't introduce if you can't convince your partners.

**Q.** I had the brains. My partner had the money. Our venture rocked. Now my partner wants to use his brains. What to do?

**Ans.** It's better to lose less money now on his hair brained ideas than to lose all the money later coz he can't stop himself from meddling. If he has invested his money and you didn't clearly spell out your roles and responsibilities in the beginning. It's important that he be allowed to use his brains and lose a bit of his money. At that time, you lay down the clearly defined roles and it will be rocking all over again!



**Q. I love my job but I also deeply desire to become an entrepreneur what to do?**

Ans. It's like saying I love my wife but I also really like this other female. Talk to someone who maintains two wives. He will give you the right answer to this question. If you ask me i would say CHOOSE.

**Q. Should I work for some time and get experience and then start my venture?**

Ans. The pro is it will make you better at running a venture the con is you may become a victim of circumstances and not be able to risk financial instability after some years and the venture may never happen. The risk appetite reduces with age in most individuals. You may yet decide to walk the tightrope and try and have best of both worlds.

**Q. I have a family business and am the only offspring of my parents. I love my dad's money but not his business. What to do?**

Ans. Your dad worked hard to earn his money and surly he won't like to hand over his business to a reluctant owner. Sometimes liking a business is like liking whiskey.....you only develop the taste for it over time and then you REALLY enjoy it...:) For some reason if you want to be the teetotaler, there are always mock tails available....world is full of business ideas.....Have you ever heard of a reluctant entrepreneur who was massively successful? Get the drift?

**Q. I am in a decent job with decent pay. My wife comes from a business family and wants me to become an entrepreneur. What to do?**

Ans. These wife situations are very tricky! Damned if you do and damned if you don't. my friend, take the plunge but ONLY if her family is bankrolling your venture....who knows maybe it's your wife only who would request you to go back to service after some time:)

“

**Meditation is the tongue of the soul and the language of our...?**

”



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**Dr. Sulekh Jain**

Chairman, Governing Council, ISIS, North America, Past President, Federation of Jain Association in North America (JAINA)

# SHOULD MY CONSCIENCE BOTHER ME

YOU DECIDE

Courtesy : <http://www.herenow4u.net/index.php?id=69688>

The title of this article may appear catchy, but this is how a friend of mine from North Carolina started his conversation when he called me last week. He mentioned that he has come to know (directly or indirectly) of at least 3 families of Indian origin in North America who changed their religious following when struck with tragedies such as accident, stroke, heart attack, major surgery disability, falls, brain hemorrhage, terminal illness, burning and destruction of their house, tornado, burglary, death of a spouse and several other such mishaps. In those times of real need and helplessness, hardly anyone from the Indian community came to help, assist, support, and console them when they really needed it the most. He did say that such stories /incidents are not rare. Similar stories exist nearly all over the USA.

On the other hand, in the time of such needs, many non-Indian families and organizations immediately sprang into action. They opened their hearts and homes right away. They took them to their homes, set up hotlines, teams of volunteers were always there asking for their welfare, taking/driving them to doctors and grocery stores, visiting them in hospitals, bringing food, helping in feeding, bringing medications and signing them up for all available/eligible assistance.

These affected Indian families found that most of their Indian friends were good enough as chai friends only with big lectures on spirituality and talks of otherworldliness.

With the timely love, care and support that they got, they realized-what good is clinging to their own community. They should belong to a community of caring and sharing people that provides help, shelter and a sense of belonging. They willingly and appreciatively on their own opted to change and adopt the new tradition that offered them what they needed and got. One interesting common thread in all these stories was that prior to, during and after all these helps, there was no proselytizing or brain washing to change their religions. There was not even a subtle hint to that effect.

I mentioned to my friend, that here in Huston the community has set up several organizations like Daya, Cancer Network etc. but still I personally know several families who are in similar situations of dire needs and they too are frustrated for lack of community support. My friend emphasized that many Indo-American communities in USA significantly lack organized initiatives and whatever is there is not adequate.

Last week, I was watching on Television a 2 hour show on PBS "From Jesus of Nazareth to Jesus Christ and Evolution of Christianity". The show narrated historical events how followers of Jesus for nearly 350 years faced horrible torture and persecution but they absolutely and unconditionally followed the motto of SEWA (service to needy and comradery), never compromised and walked away from this basic principle and thus won the hearts and minds of many people.

In all Indian religions and particularly in Jainism the principle of Ahimsa (non-harming and non-hurting) is supreme. Ahimsa has 2 facets: I will not harm or hurt others and at the same time I will pro-actively work to reduce the suffering of others. Only then we can follow the full meaning and essence of ahimsa.

This second aspect is Sewa/service. In my opinion, Christians practice this second aspect of Ahimsa to the fullest extent and are a role model for all of us. Here I want to categorically say that this article is not at all about the conversion issues; willing or non-willing. This article is only about the dire need for Sewa within the Indian community.

My appeal to my community leaders, brothers and sisters is that now we have successfully created the entire necessary infrastructure within the Indian community. Let us now equally dedicate ourselves to the second aspect that is of Sewa too.

Sewa all the time does not require Dhan (money). More than money (which we Indians have plenty) it requires Man and Tan (mental and physical) commitment. In the case of the affected families that my friend mentioned, none of those families needed money. What they needed most was Man and Tan.



One of my friends from Washington, D. C wrote me "any religion that does not serve its People/Community is bound to fail, disintegrate and disappear. It's a matter of time and 21st Century is going to be the ruthless one".

***There is no need for temples; no need for complicated philosophy. Our own heart is our temple; the philosophy is kindness.***





**Samni Shukla Pragya**  
Now initiated as

**Sadhvi Samata Prabha on 13-7-2016**

Erudite disciple of Acharya Shri Mahashraman  
M.A. In Jainology and Comparative Religion & philosophy.

# PREKSHA LIFE SKILL A WAY TO WIN

Lao Tzu said, "The journey of a thousand miles begins with a Single step." This reflection inspires us to embark on a journey that can steer us from darkness to light, and from bondage to freedom. It awakens our consciousness, helping us surmount darkness and karmic bondage. The world today is beleaguered with constant conflict and war between and within countries, communities, friends, and family. All of us want to win in every single aspect of our life. However, we should understand, "To win in life, you must first win yourself." A question then arises - how to win?

Three phrases that are used to kick off a race can be applied to life as well, and can lead us towards a win

- 1) On Your Mark,
- 2) Get Set, and
- 3) Go...

## On Your Mark:

At the commencement of the journey we should ask ourselves if what we are doing is up to the mark. This is the first step towards success in life and enables us to ensure that we are on the right track. Do we really yearn for affiliating our material existence with spiritual heights? Then let us search for ways that lead us to self-discovery.



## Get Set:

We should set our SMART GOALS (Specific, Measurable, Attainable, Realistic, and Time-Targeted goals) so that we know where we are headed.

## Go:

We may have great plans and desires, but unless we give ourselves that first push and start running, we will never win in life! This is a race that involves tackling ill thoughts and psychological weaknesses. This is the winning over of the attitude and habits that lead to failure in life. This is about triumphing over psychosomatic diseases, weak memory, feeble concentration, and poor mental power. Now is the time to begin our journey – a journey to win ourselves. A question arises again - what is the way to win the self and win in life?



Preksha Life Skill is an ideal path to self-discovery. It is a certificate program designed to impart the required skills for achieving success in every walk of life. It paves a strong platform for managing the hurdles in life, the turmoil in relations, the struggles of daily routine, and achieving sustainable success. It can provide a mature outlook by shaping Attitudes and Attributes for effective functioning in diverse challenging situations. When we empower ourselves, we move ahead of the crowd.



When we see successful people in the spiritual or corporate world, a question arises - what made them materially and/or spiritually successful? Is it their IQ, a good education, or a motivated family background? These attributes are important. However, a vital factor is their soft skills. Whether they are successful leaders like Dhirubhai Ambani, Narayan Murthy or Warren Buffet, the secret of their success lies in their skill of getting along with people. They are 'out of box thinkers'.

They think differently, accept challenges, try new things, set their morale and spiritual values high in order to ignite the power of wisdom, and train themselves to handle failure. That is where Preksha Life Skill can help us move forward in life. The essence of PLS Certificate Program is to help us grow as true human beings, and to provide us with spiritual energy for maintaining balance in personal, family, work and social life.

A form of mindfulness process called Preksha Meditation is incorporated in this program. Preksha Meditation is the core foundation of the development of an integrated personality. It aids in exploring our energy sources to win over the self. This in itself is a great victory in our human world. As Bhagwan Mahavir said - Egam jinejja appanam, esse paramo jao – Winning the self is the greatest victory. According to Human Physiology, the neuro-endocrine system regulates the actions of the human body. Emotions and hormones are responsible for good and bad acts. According to Psychology, the subconscious mind controls human behavior.



Preksha Meditation works with both systems and brings in tremendous positive transformation in a human body. We pay our humble gratitude to Acharya Mahapragyaji for endowing us with such a great technique.

Practice makes a man perfect! Thus, it is necessary to commit some time from our daily routine for Preksha Meditation in order to get in touch with our inner self. This will allow us to develop a positive attitude, boost our self-esteem, improve our mental outlook, increase our patience, relax our mind and body, and generate compassion and friendliness towards all.



## GRACE the Human Life with a Human Heart

Knowing about Preksha Meditation is one thing, but following it sincerely is what makes the real difference. With true endeavor, we can surely make our human life gracious and worthy. Hence, it is time to practice the GRACE formula in everyday life. Let us allow it to help us develop higher self-awareness and get charged in order to embark on our own spiritual journey.

By adopting the GRACE formula, we can co-create with others, a vibrant, harmonious and firmly grounded situation that is consistent with our values and ethics.

**Gratitude -** Attitude of Gratitude nurtures our positive energy and lifts us up from stressful situations. It allows us to see the bigger picture of life and swipes our sorrows away.

**Respect -** Respect for self, others, and for all living beings, keeps us away from inhumane actions - be it physical, mental or verbal.

**Amicability -** Being friendly with everyone helps in eradicating the feeling of enmity. It constructs a strong bridge in relationships and helps open doors for achieving heights of success.

**Compassion -** Cultivating Compassion adorns our life with happiness and makes those around us happy as well. It encourages us to practice empathy so we can contribute to the eradication of suffering.

**Enthusiasm -** Enthusiasm keeps our energy ignited, and forces us to pursue our goals with the same passion that we began with. As it elevates our mental energy levels, it is an antidote to depression.

Time moves Quickly. It is crucial that we understand the importance of Human life. Adopting a life filled with constant awareness of every single moment will certainly pave the path towards spiritual heights. Best wishes will always be there for the self-seeker!

## UPCOMING EVENTS

**05**  
November

**All India CA Conference**  
 At Guwahati, India  
 Saturday, 05 November  
 09:00 A.M. Onwards

**For Chartered Accountants**

**08**  
October

**All India Advocate's Conference**  
 At Guwahati, India  
 Saturday, 08 October 2016  
 From 09:00 A.M Onwards

**For Advocate Professionals**

**13**  
August

**All India Doctor's Conference**  
 Annual General Meetings  
 Guwahati, India  
 Saturday, 13 August 2016 17:00

**For Medical Professionals**

## Congratulations & Jubilation



Shri Naresh Salecha, ED Ajmer Railway Board have been appointed as the Advisory Member of Ajmer Railway Board. The post has been offered keeping his outstanding contribution in restructuring of the existing accountancy pattern to stand at par with International Standards.



Himmat Jain- Recognized as "Young Entrepreneur 2016" by Roshni-Explore Karnataka Foundation- Received the award from the former Union Minister Smt. Margaret Alva at Bangalore.

# NATIONAL ACTIVITIES

TPF Delegation meets Shri Arjun Ram Meghwal, The Honourable State Minister  
Department of Finance, Govt. of India

A Step towards Empowerment



*New Delhi, 8th August, 2016,*

A TPF delegation headed by Mr. Salil Lodha, National President & comprising of Mr. Sanjay Dhariwal, IPP, Mr. Pankaj Ostwal, National Secretary, Mr. Vijay Kothari, (IAS), Vice President, Mr. Sunil Bhansali, National Treasurer, Mr. Manoj Nahata from Guwahati and Mr. Lalit Gulgulia from Bikaner visited the State Minister, Finance Mr. Arjun Ram Meghwal. The TPF delegation presented a memorandum containing suggestion on GST in the presence of the Secretary, Director & other senior officials of the Finance Ministry, Govt. of India. During the meeting a discussion was held on GST implementation & simplification of IDS 2016. Mr. Salil Lodha presented his views on simplification of IDS & Mr. Sanjay Dhariwal discussed about GST. The meeting went smooth & the suggestions provided by the delegation were highly appreciated by the Finance Ministry officials. Honorable Minister Mr. Meghwal assured to take TPF representative in the GST panel and also associate 100 Chartered Accountants as Trainers on behalf of Government of India.



# NATIONAL ACTIVITIES

## Bhumi Pujan Ceremony of Acharya Mahapragya Research and Education Institute (AMREI)

A Step towards promoting higher education:



With the blessings of Acharyashree Mahashramanji and endless efforts and wishes of all the TPF Members, the law college project –Acharya Mahapragya research and Education Institute (AMREI) Law College was finally set on February 27, 2016 at Siliguri. The foundation stone was laid down by Smt. Sayardevi Hiralalji Maloo and Shri Hiralalji Maloo (Former President, Mahasabha). Respected M.P. Shree Ahulwalia ji also graced the ceremony & encouraged TPF to continue its selfless services for the society. He also donated an Ambulance to TPF.



## TPF in “JITO Connect 2016” Organised by JITO at Pune (Maharashtra)

Terapanth Professional Forum (TPF) had successfully participated in “JITO Connect” organized by Jain International Trade Organization (JITO) at Pune Maharashtra. TPF has showcased all its prominent activities, be it the Acharya Tulsi Mahaprgya Mobile Hospital (ATM), Udaan the self-funded scholarship program for graduate level education, Medhavi Chhatra Protsahan Yojana, Spiritual Development Courses, activities for social welfare or distribution of books authored by Acharyashri.

TPF could gather the kind attention of many renowned personalities including Shri Piyush Goyal, Minister of State with Independent Charge for Power, Coal, New and Renewable Energy in the Government of India. They also visited the ATM Hospital Van. All of them praised TPF for doing great job. Shri Salil Lodha, President TPF National, Shri Sanjay Dhariwal IPP-TPF National, Shri Pankaj Ostwal, Secretary TPF National, Shri Naveen Parekh, Jt Secretary-TPF National and Shri Narendra Shyamsukha, Former President, TPF National contributed most for making it a grand success.

# ZONAL ACTIVITIES

## EASTERN ZONE

Workshop on Career Guidance and the Role of Parents in choosing right career path for their children



Terapanth professional forum successfully organized a programme on career counselling with the theme of "Career Guidance and the Role of Parents in choosing right career path for their children" on 19th June 2016 in the pious presence of Sadhvishi Sangeetshri Ji, erudite disciple of Param Pujay Acharya Shri Mahashraman ji, at New Circuit House, Civil Lines, Raipur. The Chief Guest of Program was Shri Rajesh Munat, Minister: PWD, Housing & Environment, Transport Government of Chhattisgarh. CA Ritu S Jain (Choraria), President East Zone, briefed about TPF, its goal, activities. Sadhvi Shri Sangeetshri Ji blessed the gathering with her inspirational speech. She emphasized on setting the defined goals in life and then pursuing them with dedication for achieving the desired success in one's career.

The panel of experts was comprised of most eminent faculties from various disciplines viz. renowned Counsellors Dr. Jawahar Suriseti, the Advisor, National Association for Education of Young Children, US and Dr. Ajit Warwandker, Director, Agla Kadam Academy; from Law & Secretarial Sector, Mr. Y.C. Rao, Ex-chairman, ICSI Raipur Branch; From Medicine, Dr. Ramdev Mandhani; from Industry, Shri Rahul Jain, Management and Entrepreneur; from Non-conventional Energy Field, CA Ritu S Jain; and from Public Services, Shri Ashish Golechha, CEO, Cooperative Extension Office, Cooperative Department Government of Chhattisgarh. The programme ended with vote of thanks to all the participants by Shri Basant Goel, Secretary TPF Raipur, Branch. The programme was a great success and it was attended by 200 students with their parents.



Students actively participated with enthusiasm & curiosity. They learned how to identify their passion and pursue their goals to achieve success in life.

Parents too were guided for helping their kids in choosing right careers for them.



## EASTERN ZONE



### Workshop on “Investment Strategies” by TPF- Kolkata branch.

A Step towards promoting higher education:

Terapanth Professional Forum Kolkata successfully organised a workshop on “Investment Strategy Game Show” followed by Annual General Meeting on 16th July, 2016 at Mahasabha Bhavan (Kolkata).

The chief speaker of the program was Shree Kanak Jain. The program was graced by Shree Prakash Chand Maloo, Sr. Vice President TPF, National & other renowned personalities of Terapanth.

### Terapanth Professional Forum, Kolkata organised a one-day seminar on “An Awareness on Cyber Crime & Cyber Security”

TPF Kolkata Branch conducted an interactive program on “Awareness on Cyber Crime & Security” on Sat, 9th Jul'16. It helped students and professionals to grasp knowledge of cyber security and trapping mechanism.

**TERAPANTH PROFESSIONAL FORUM**  
KOLKATA BRANCH

PRESENTS  
**AN AWARENESS ON CYBER CRIME AND CYBER SECURITY**

KEY NOTE SPEAKERS  
**MR. K. JAYARAMAN**  
Director-Swami Vivekanand State Police Academy  
**MR. AVEEK GUPTA**  
ICAI Faculty  
**MR. MITUL DAS**  
Co Founder Director, Magne Consulting

**SATURDAY, 9TH JULY 2016, 3.00 - 6.00 P.M.**  
Sardarsahar Parishad, 11, Clive Row, 5th floor, Kolkata-700 001

<b>CS PRAKASH CH. MALOO</b> SR. NATIONAL V.P. 9831112770	<b>CA RAJ KUMAR KOTHARI</b> PRESIDENT TPF - KOLKATA 9831079963	<b>CS GAUTAM DUGAR</b> CONVENER 9831255762	<b>CA RAKESH SINGHI</b> SECRETARY TPF - KOLKATA 9830031321
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### Workshop on “Career in Design” by TPF- Virat Nagar Branch (Nepal).

TPF Virat Nagar Branch(Nepal) organized a Career Guidance program in Designing. With this workshop students not only learned the current trends, but they have also become capable to work on projects that can be added to their portfolio, which showcases their designs.





## WESTERN ZONE



## “Career Guidance cum felicitation ceremony” – TPF Mumbai

Terapanth Professional Forum Mumbai Branch organized a seminar on “Career Guidance cum felicitation ceremony of the scholarly students and new professionals. The Programme witnessed a registration of more than 170 students. Shri Salil Lodha, the National President, TPF graced the occasion as the Chief Guest. Shri R.C. Lodha, ED Central Bank of India was also present. The programme started with chanting of Namokar Mantra. CA Salil Lodha, TPF National President welcomed all the distinguished guests & all the participants to the programme. He briefly highlighted the various programmes of TPF for the students such as Uddan, Medhavi Chhatra Protsahan Yojana. The meritorious students and the new professionals were felicitated by Medals and Mementos. The Principle Counselor Shri Kunal Ambast with his colleague Shri Santosh Sawant guided the students in choosing the right career path. Dr. Kapil Sisodiya, Shri Deepak Dagaliya, Shri Raj Singhvi, Shri Arun Bhandari and many more eminent personalities were present during the program.

### Organization of Free Medical Camp on successful completion of 1 year of “Bhikshu Aarogyam” – TPF Ahmedabad Branch

TPF Ahmedabad branch organized a Free Medical Camp on completion of one year of their golden project, “Bhikshu Aarogyam” to celebrate the success. During 2015-16, Bhikshu Aarogyam served around 11000 patients irrespective of their religion, cast or creed. Dr. Dhawaj Joshi, Dr. Sanjay Vyas, Dr. Kantilal Jain, Dr. Gautam Jian, Dr. Chetani Shah, Dr. Rajendra Anand and Dr. Ramesh Lala volunteered for the camp. A total of 357 patients had been provided with free consultation. Many eminent personalities from various sectors of society had blessed the occasion.





## NORTHERN ZONE

### “Personality Development Program” – TPF Bhilwara

Bhilwara, Rajasthan

Terapanth Professional Forum Bhilwara Branch organized a personality development program at Bhilwara in association with TMM, Bhilwara. The Programme had two sessions. The first one was dedicated to the role of effective personality for achieving success in life whereas the other one was dedicated to the importance of Soft Skills. CA Monali Choradiya and MBA Aayushi Behra were the principle speakers. Shri Ankur Boradia, National Media Coordinator, Shri Laxmi Lal Gandhi, President TPF Bhilwara Branch, Smt. Chandra Kanta Choradiya, President TMF Bhilwara Branch and Smt. Neetu Ostwal, Secretary, TMM Bhilwara Branch and many more eminent personalities were present during the program.



### “Abhiruchi Shivr” – TPF Bhilwara

Terapanth Professional Forum Bhilwara Branch jointly with TMM, Bhilwara organized a 15-days Summer Camp called “Abhiruchi Shivr” at Bhilwara. The Chief Guest of the valedictory session was Shri Damodar Agarwal, District President, BJP. A total of 825 registrations had been received. The camp provided free training in different areas. The session was followed by a colourful cultural program by the participants. On the occasion the trainers who volunteered for the camp had been felicitated. To encourage wide social coverage and awareness generation YouTube channel was also launched. Shri Pankaj Ostwal, Secretary, TPF National, Shri Ankur Boradia, National Media Coordinator, Shri Laxmi Lal Gandhi, President TPF Bhilwara Branch, Smt. Chandra Kanta Choradiya, President TMF Bhilwara Branch and Smt. Neetu Ostwal, Secretary, TMM Bhilwara Branch and many more eminent personalities were the biggest contributors towards the success of the camp.





## SOUTHERN ZONE

### “Jump Start” – A seminar on Startups, Entrepreneurship and Fund Raising – TPF Bangalore

Chennai, Andhra Pradesh



Terapanth Professional Forum organized an innovative program on Startups, Entrepreneurships and Fund-raising on 2<sup>nd</sup> May 2016 at Fair Field Marriot, Rajaji Nagar, Bangalore. The seminar commenced with the manglacharan by Shri Vikram Kothari, Joint Secretary, TPF Bangalore Branch. Welcome speech was delivered by Shri M.C. Baldota, President, TPF Bangalore Branch. The program registered a huge participation of around 150 participants from business, new entrepreneurs and aspiring youths. Shri Sanjay Sethia Secretary briefed about the activities of the branch and explained the future course of action.

On this occasion, Mr. Manish Singhal, partner PIV Ventures briefly explained about the fund raising and its crash course. Mr. Shrinivasan, CEO All go Embedded System, explained the conceptual vision of “Take start-up”. Mr. Mahesh Nahar from Jeeto Investment fund shared his ideas about fund raising. Shri Kailash Duggar, founder of “Teabox” shared his journey from tea selling through internet to establishment of an international forum called “Teabox”.

He further informed that Mr. Ratan Tata has recently invested Rs. 100 Crore in Teabox. Mr. Kartik H., AVP, O3, took up the topic relating to Business Structuring. Bringing such eminent faculties on one platform was the endeavour of Mr. Himmat Mandot, Secretary TPF South Zone. Shri Vikas Ganna Program Convener hosted the program. The program was sponsored by Smt. Manglidevi Dudheria and sons, Chhapar-Banglore. Former National President Shri Sanjay Dhariwal, Former President Shri C.L.Nahar and many others attended the Programme. All The speakers were felicated with mementos and the program ended with vote of thanks by Shri Vikram Kothari, The Joint Secretary.

### Seminar on GST & Budget-TPF, Hyderabad

Terapanth Professional Forum Hyderabad Branch conducted a seminar on GST and Budget on 13th March 2016. The renowned Author and speaker Mr. Sanjay Dhariwal and Mr. Pankaj Sancheti, Director E & Y were the speakers for the programme. Introduction to GST bill, coming up of all taxes in one GST, it's impacts were discussed in the programme. About 210 participants were present in the programme.





## SOUTHERN ZONE

### Two Days Residential Program “Train the Trainers” – TPF Chennai

Terapanth Professional Forum conducted a two-day residential program “Train-The-Trainer” under the Career-Counseling Mentorship on 21 and 22 May 2016 at SHG Terapanth Bhawan, Triplicane Chennai. In the two days, delegates were trained on how to effectively execute motivational speeches, career counseling, skill development etc. The program began with welcome address by TPF Chennai President Shri Vijay Surana. The entire training was handled by expert trainer – Shri Dhanpat Jain. On day one, the delegates were taught how to start a session, delivery of the core content and finally how to end the session. On day 2, all the participants were asked to deliver a speech on a topic which was recorded and replayed to show the strengths and areas of improvement.

The core focus was on self evaluation and peer group learning. A session on Preksha meditation was done by Dr. Dinesh Dhoka and a session on Work-Life-Balance was done by Shri Rakesh Khater.

The team had darshan of Munishri Prasanthkumarji Thana 3 in Tondiarpet and also participated in Saturday Samayik program with local chapter members. There were 4 participants from Mysore, 2 from Bangalore and 6 from Chennai. During the closing ceremony, South Zone Vice President Dr. Kamlesh Nahar appreciated the efficient organisation of the project and applauded the Chennai Chapter for hosting the program.

Dr. Suresh Saklecha, Shri Gautam Bafna and Shri Rakesh Khater handed over the certificates to all delegates. Vote of Thanks was given by TPF - Career Counseling Chairman Dr. Dinesh Dhoka and he acknowledged the team effort of Shri Anil Lunawath, Shri Siddhanth Bohra, Shri Darshan Challani, Shri Prasan Bothra, Shri Sunil Bafna and others.

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# LIGHTER MOMENTS

## SUDOKU

1			6	3		7	5	
7				2				
5					8	9		
		8	9	6				7
	9						3	
6				5	2	1		
		6	2					5
				9				8
	4	2		1	5			9

The Classic Sudoku is a number placing puzzle based on a 9x9 grid with several given numbers. The object is to place the numbers 1 to 9 in the empty squares so that each row, each column and each 3x3 box contains the same number only once.

## HOW MUCH YOU KNOW JAINISM

1) Today the number of Jains in the world is about

- a. 5million
- b. 12million
- c. 18million
- d. 35million

2) Each of the Jain founding figures is considered to be a jina, or

- a. "holystone"
- b. "avenger"
- c. "redeemer"
- d. "conqueror"

3) Although there is no record of Mahavira and the Buddha having met,

- a. Their legendary biographies are strikingly similar
- b. Many scholars consider them actually to have been close friends and colleagues
- c. The textual evidence shows that they rigorously opposed each other's view points
- d. Mahavira was quite possibly a follower of the Buddha

4) The last tirthankara to have lived prior to Mahavira was

- a. Krishna
- b. Nemi
- c. Parshva
- d. Rishabha

5) Mahavira preached for some thirty years until, at the age of 72,

- a. he died in the town of Pava, located in the northern Indian state of Bihar
- b. he left the Jain community and disappeared into the Himalayas
- c. he returned to his home town to retire from the religious life
- d. he finally was acknowledged by followers to be a tirthankara

### Did You Know?

Jain doctrine holds that Jainism has always existed and always will exist. There is no creator god or a goddess judge, and Jains do not "worship" any particular being, but admire and aspire to be like the liberated souls that have attained nirvana.

HOW MUCH YOU KNOW INDIA

- 1.A,
- 2.D
- 3.A
- 4.C
- 5.A

### SUDOKU SOLUTION

6	4	9	5	1	8	7	3	2
8	7	2	9	6	4	1	5	3
5	1	8	7	3	9	2	6	4
7	6	1	2	5	8	4	9	3
9	5	8	4	7	1	3	6	2
4	2	5	9	6	8	1	7	3
1	9	6	8	4	7	5	2	3
3	8	7	1	2	5	6	9	4
2	3	4	6	9	3	8	1	7

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