



## Management News Update

In a specific Ruling (order dated 21<sup>st</sup> June 2022) “National Financial Reporting Authority” (Government of India) has debarred a Chartered Accountant for One Year, further imposed monetary penalty Rs.1,00,000 for proved Professional Misconduct. After Issuing Show Cause Notice, the action was taken for his performance as the **Statutory Auditor** of one Listed Company. The above was taken as per Section 132(4) of the Companies Act, 2013.

The Charges with Professional Misconduct were:

- a. Failure to disclose material facts known to him which is not disclosed in a financial statement, but disclosure of which is necessary in making such financial statement, where he is concerned with that financial statement in a professional capacity;
- b. Failure to report material misstatements known to him to appear in a financial statement with which the CA is concerned in a professional capacity;
- c. Failure to exercise due diligence, and being grossly negligent in the conduct of professional duties;
- d. Failure to obtain sufficient information which is necessary for expression of an opinion, or its exceptions are sufficiently material to negate the expression of opinion and
- e. Failure to invite attention to any material departure from the generally accepted procedure of audit applicable to the circumstances.

A NEATLY ASSESSED ORDER FROM THE AUTHORITY. A RARE CASE OF TAKING ACTION AGAINST CHARTERED ACCOUNTANT’S (Last was in July 2020). (for copy of the Order please send a mail to [comply@hrvidyalaya.in](mailto:comply@hrvidyalaya.in))

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**(Courtesy) Reproduced  
From the Previous Pages  
of DGFASLI**

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*(just for information)*

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**Non Verbal (Workplace)  
Communication**

**(Body Language) \_**

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**There are TWO great days in a person’s Life**

1. The Day you are Born
2. The Day you Prove Why you are Born

**HR Vidyalaya Corporate Services LLP, wishes you for the Second One.....**

# THE INSIGHT

Weekly Newsletter from HR Vidyalaya Corporate Services LLP

Volume – 122 Dated 26<sup>th</sup> June 2022 www.hrvidyalaya.in



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Dear “The Insight” Readers,

We are launching a new column “**AskSree**” to answer your questions regarding **Work Life**.

**Renowned Organizational Psychologist Gayathiri Sridharan** uses psychological

researches to answer your everyday dilemmas. She received her training from Loughborough University, UK and a thorough HR professional with almost a decade of praxis in various realms of Strategic Human Resource Management. You may please send your queries to the email ID:

**itsmegayathiri@gmail.com**

Solutions will be published in “The Insight”



This week’s Solution for Ms.Maya’s Quest

## Quest

*Dear Sree,*

*I am having a **UNION MEETING** next week.*

*We need to come to a decision related to **BONUS**. There is also a threat that if things go unresolved, the management may face strike. Are there any research findings to help us towards better negotiation?*

*- Maya*

## Solution

Dear Maya,

**Yes! There is a new tactic for negotiating better. In a recent study, researchers have found out that sharing food as an enabler to reach the deals faster in negotiation.**

**In the study, participants (all strangers) were paired off in an experiment involving negotiation. Participants were invited to have snacks with their partners. Half of the pairs received one bowl of snack to share (with their pair), while the other pairs had their own bowl (each of the pair has their own bowl of snacks).**

**When the negotiation phase began, the team which shared their bowl (with their pair) reached a deal faster than the team which didn't share.**

**The researchers concluded that sharing food enable us to coordinate our physical actions which might prompt us to coordinate our negotiation. Sharing food basically enables social bond among people around.**

### **Reference:**

**Woolley, K., & Fishbach, A. (2019). Shared plates, shared minds: Consuming from a shared plate promotes cooperation. Psychological Science, 30(4), 541-552.**

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Write Your Challenges for a BETTER SOLUTION.....

## EXERCISE AND CARDIOVASCULAR FITNESS

Courtesy....R Iqbal, PhD (from the Pages of DGFASLI)

Physical activity is a medium for fitness and good health which keeps away a heart specialist from an individual. Exercise not only helps to fight heart disease, but for sedentary people, just adding a little exercise to the daily routine reduces the risk of high blood pressure, osteoporosis, breast and colon cancer, depression, anxiety and stress. The greatest benefit from physical activity is seen in people who formerly did no activity and then start to do activities such as walking, cycling, swimming and yogic exercises.



**What are the benefits of physical activity?** Regular physical activity:

- ☐ improves the strength of heart which makes the heart to work more efficiently during exercise and at rest. The more activity people do, the greater is their capacity for exercise and the stronger is the heart which keeps away any heart problem. This leads to reducing of high blood pressure, controlling blood cholesterol levels, controlling diabetes by improving the body's ability to metabolize glucose.
- ☐ helps weight reduction by mobilizing excess fat from the body.
- ☐ indirectly encourages people to quit smoking for maintaining proper health and fitness.
- ☐ improves flexibility and builds muscle.
- ☐ decreases total and LDL cholesterol ("bad cholesterol")
- ☐ raises HDL cholesterol ("good cholesterol")
- ☐ increases energy store in the body
- ☐ increases tolerance to anxiety, stress and depression
- ☐ controls / prevents the development of diabetes
- ☐ decreases risk of orthopedic injury by improving flexibility
- ☐ helps building healthy bones, muscles and joints.
- ☐ reduces the risk of colon cancer.



**How to design a fitness program?** There are many programs which can be followed to improve physical fitness. Most generalized program recommended for fitness group, heart patients as well as sedentary population follows **FIT formula**:

F = Frequency (number of days per week)

I = Intensity (level of exercise like low, moderate or heavy)

T = Time (duration of exercise per day)



**FREQUENCY:** 3-5 days per week. Exercise can be extended up to six days in a week but not recommended for all seven days in a week since the body requires proper rest to tolerate exercise stress.



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**INTENSITY:** Intensity should be decided on the basis of target heart rate.

- Calculation of Target Heart Rate (THR)
- $THR = 60\% \text{ of Maximum heart rate} = 0.6 \times (220 - \text{age})$ .
- $(220 - \text{age} = \text{Predicted maximum heart rate})$

**Example: For a person of 40 years old, predicted maximum heart rate is  $220 - 40 = 180$ . The  $THR = 0.6 \times 180 = 108$  beats per minute.**

Therefore, it is recommended to go for continuous activity (jogging, walking, cycling, stair climbing, rowing, aerobics, and swimming etc) at such a speed that heart will pump at the rate of around 108 beats per min or within the range of 105 to 112 beats per min. To check this- stop for a while after 5 min of exercise and check the pulse for 6 sec and multiply the pulse with 10 to make it beats per min. In case the heart beat is less than 105 beats/min then increase the speed of exercise and recheck the pulse. If heart beat is more than 112 beats /min then slow down & recheck. Once the patient feels comfortable with this level of exercise, gradually the intensity may be increased by 5% after consultation with a doctor. But the upper limit should not be exceeded more than 80% of the maximum heart rate. However, physical activity should not be overdone, since too much exercise can result in injury.

**TIME (Duration):** For beginners the exercise should be 5 to 10 min per day but slowly it can be increased to a minimum of 30 min per day and preferably 60 min per day.

## What are the modes of exercises?

- jogging, running, brisk walking, stair-climbing, aerobics.
- bicycling, rowing and swimming.
- Recreational games such as football, handball, basketball and tennis etc that include continuous running

**What is an Aerobic Exercise?** The term "aerobic" indicates 'atmospheric oxygen' and includes activities that enable the body to utilize oxygen to produce energy needed to perform the activities. Aerobic exercise consists of continuous rhythmic movements of large group of muscles that can be sustained for a prolonged period of time. These activities increase the heart rate and breathing rate and train the heart, lungs and muscles to utilize oxygen more efficiently. Aerobic exercise conditions the cardiovascular system and is also referred to as endurance exercise because it increases one's energy and capacity to perform work. Aerobic exercise is important to develop and maintain basic fitness. It benefits a heart patient when recovering from a heart attack or surgery because it specifically strengthens the heart.

**When a person should consult a doctor about exercise?** In case of the following physical and physiological complaints, it is advised to consult a doctor before going for an exercise program.



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- ≡ Heart disease.
- ≡ Chest pains with activities especially.
- ≡ Extreme shortness of breath after activities.
- ≡ Very high blood pressure.
- ≡ Prone to lose consciousness or get very dizzy.
- ≡ Bone or joint pains that could be made worse by activity.
- ≡ Insulin-dependent diabetes which is not properly controlled.
- ≡ Planning to vigorously exercise after a long period of inactivity

**How much exercise is recommended following a heart attack or bypass surgery?** A minimum of 30 minutes' low to moderate-intensity aerobic activity (jogging, walking, cycling, stair climbing, rowing, aerobics, and swimming etc) three to five days a week is recommended. Exercise should not be done all the seven days in a week. After a cardiac event, exercise should be started by walking 5 to 10 minutes per day. Once the patient feels comfortable with this level of exercise, gradually the duration may be increased up to five minutes each week. The speed of walking can also be increased slowly.

**What can be done to prevent heart problems in the future?** Exercising regularly, making changes in daily schedule like avoiding high caloric diet and avoiding smoking risk of heart disease can be decreased in the future. Regular exercise reduces high blood pressure and cholesterol levels and helps maintaining fitness and health.

**What are the symptoms of angina or heart attack?** Severe chest pain or discomfort that lasts for more than a few minutes and is not relieved by rest. The symptoms of a heart attack usually last longer and are more severe. Immediately consult a doctor. Avoid all physical activity.

**What are the dos and don'ts of exercising at home?**

- Always make your body warm (warm-up) before exercise.
- Follow the target heart rate during exercise.
- Always cool down after the exercise program
- Keep an exercise diary and record your resting and exercise heart rates.
- Do not exercise within two hours after a meal.
- Don't drink alcohol two hours before an exercising program
- Don't smoke before an exercising program.
- For any abnormal symptoms, such as irregular heartbeats, excessive shortness of breath or lightheadedness stop and rest. If the symptoms do not subside in a few minutes immediately consult a heart specialist.



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## Non-verbal communication – Body Language

You are not completely dressed until your face wear a SMILE (Mahatma Gandhi)

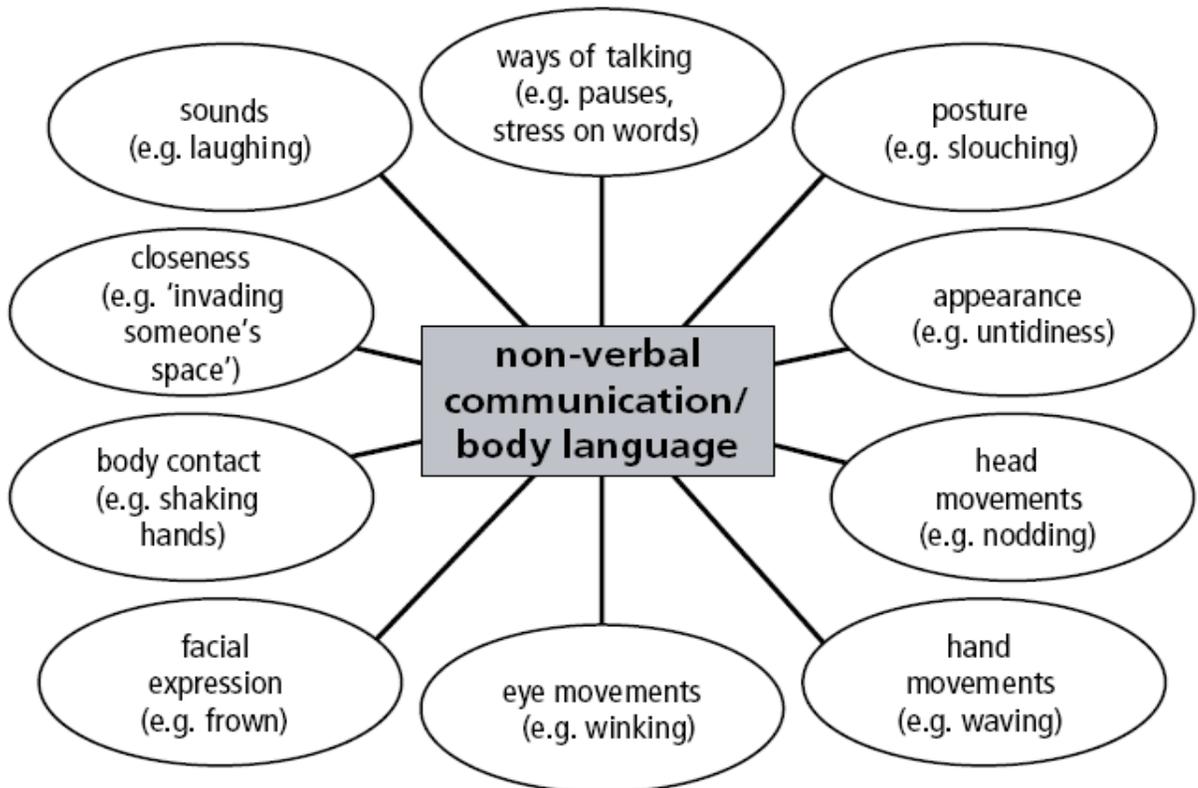
- Body Language is a non-verbal communication, which involves Body Movement / Gesturing
- It is a Workplace communication which conveys a great deal of information



LOOKING  
(Keeping Eye contact)



STARING



What you want to see in others

You must first see it in you

What you expect from others

First you should expect it from yourself

Life is a MIRROR



Avoiding (not keeping eye contact)... Feeling insecure

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NONVERBAL BEHAVIOR	INTERPRETATION
Brisk, erect walk	Confidence
Standing with hands on hips	Readiness, aggression
Sitting with legs crossed, foot kicking slightly	Boredom
Sitting, legs apart	Open, relaxed
Arms crossed on chest	Defensiveness
Walking with hands in pockets, shoulders hunched	Dejection
Hand to cheek	Evaluation, thinking
Touching, slightly rubbing nose	Rejection, doubt, lying
Rubbing the eye	Doubt, disbelief
Hands clasped behind back	Anger, frustration, apprehension
Locked ankles	Apprehension
Head resting in hand, eyes downcast	Boredom
Rubbing hands	Anticipation
Sitting with hands clasped behind head, legs crossed	Confidence, superiority
Open palm	Sincerity, openness, innocence
Pinching bridge of nose, eyes closed	Negative evaluation
Tapping or drumming fingers	Impatience
Steepling fingers	Authoritative
Patting/fondling hair	Lack of self-confidence; insecurity
Tilted head	Interest
Stroking chin	Trying to make a decision
Looking down, face turned away	Disbelief
Biting nails	Insecurity, nervousness
Pulling or tugging at ear	Indecision



Confident Looking



Tired / Confused

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