



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

# E NEWSLETTER

**FOR JANUARY 2026**

**BRAHMAPUR BRANCH OF EICASA ,ICAI**



## Editor's Message: A New Year, New Beginnings

Dear students,

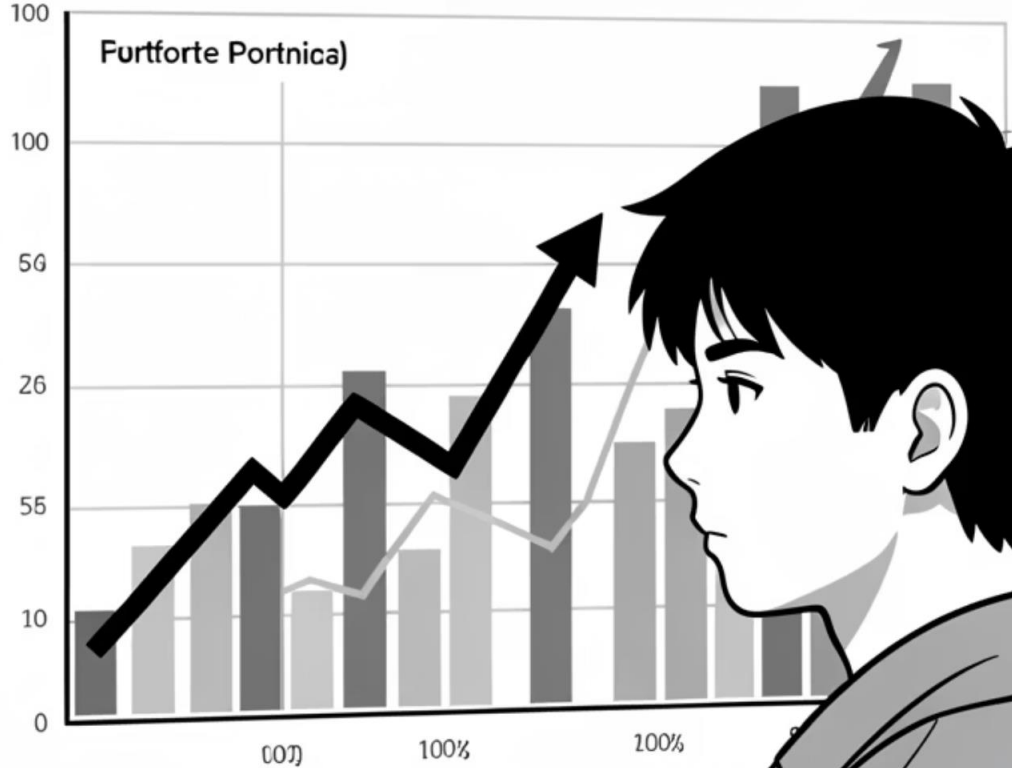
At the outset I wish you all a very Happy New Year. May this new year bring loads of success and happiness to you all. Hope the January term examinees must have given their best shot. This month was extremely significant as we made new beginnings this new year. We conducted a short term course on English, made an industrial visit to Chokadola Polymers Private Limited and also conducted a youth festival at branch Premises. These special events directed towards students were really unique and well received by the students. We look forward to greater participation in future events.

Happy Reading!!

Regards,  
Editorial Team

# Portfolio Management

Welcome to an insightful journey into the world of portfolio management. This presentation will equip you with essential knowledge and strategies to navigate financial markets and achieve your academic and professional goals.



# What is Portfolio Management?

Portfolio management is the art and science of making decisions about investment mix and policy, matching investments to objectives, asset allocation for individuals and institutions, and balancing risk against performance.

It involves constructing, monitoring, and adjusting a collection of investments to achieve specific financial goals, considering factors like risk tolerance, time horizon, and market conditions.



# Key Principles of Effective Portfolio Management

1

## Define Your Goals

Clearly articulate your financial objectives, whether it's saving for tuition, a down payment, or retirement.



2

## Assess Risk Tolerance

Understand your comfort level with potential losses. This guides your investment choices.



3

## Diversify Investments

Spread your investments across various asset classes to minimize risk and maximize potential returns.



4

## Regular Monitoring

Continuously review your portfolio's performance and make adjustments as needed based on market changes and personal circumstances.



In the complex landscape of alternative investments, three primary vehicles stand out for their ability to offer potentially higher returns than traditional stocks and bonds: Private Equity (PE), Hedge Funds (HF), and Venture Capital (VC).

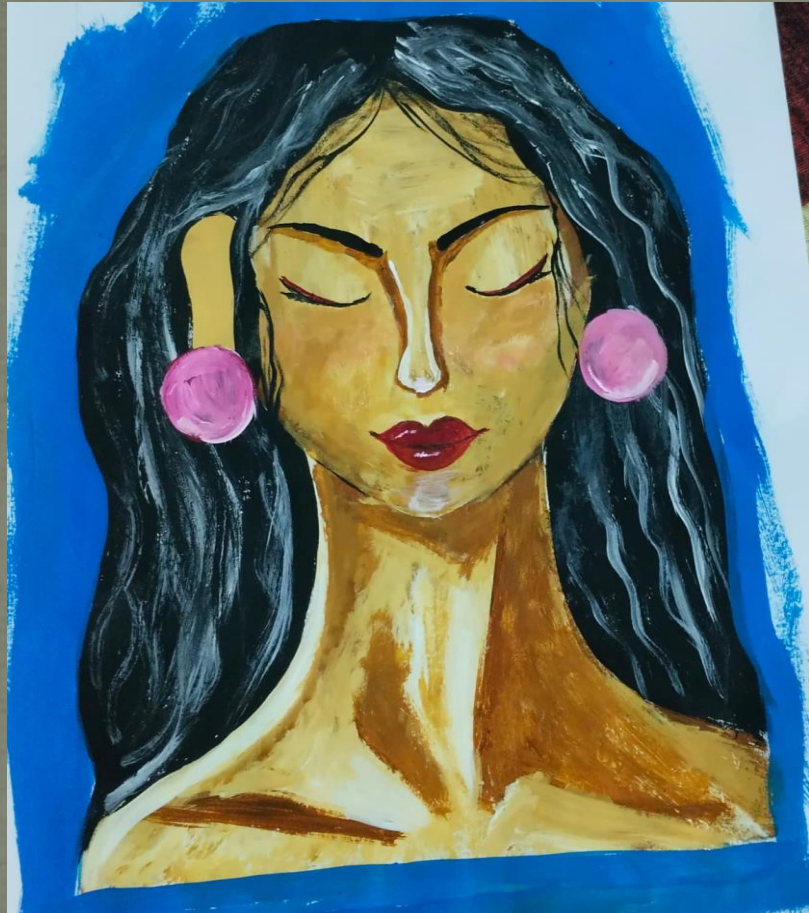
While these paths often overlap, particularly in their ability to invest in non-public assets, they differ significantly in their target markets, risk profiles, and operational strategies.

1. **Private equity** Private Equity involves investing directly in private companies or conducting "take-private" transactions for public entities. \* **Core Strategy:** PE firms pool capital from investors to acquire significant stakes in companies. \* **Value Creation:** The primary objective is to enhance a company's value through operational improvements or restructuring. \* **Exit Strategy:** Firms ultimately aim to sell these improved companies at a profit. \* **Investment Size:** Typically involves large capital outlays, often exceeding \$100 million.
2. **Hedge Funds** Hedge funds are flexible investment vehicles designed to generate high returns through aggressive management and diverse financial instruments. \* **Operational Flexibility:** Unlike traditional funds, hedge funds can utilize short-selling, leverage, and derivatives. \* **Investment Targets:** Primarily focus on publicly traded securities and derivatives, though they can also invest in non-public assets. \* **Eligibility:** Due to their high-risk and complex nature, these funds are generally restricted to accredited investors and large institutions.
3. **Venture Capital (VC)** Venture Capital is a specialized subset of private equity focused on the earliest stages of a company's lifecycle. \* **Focus:** VC firms provide funding to early-stage startups that demonstrate high growth potential. \* **Beyond Capital:** In exchange for equity, VC firms often provide active support and guidance to help the startup scale. \* **Risk Appetite:** VC involves significantly higher risk than traditional investing, balanced by the potential for exponential returns.

BY ASHUTOSH SABAT  
E roll no- ERO0218291



**FEW PHOTOGRAPHS AND ARTWORKS OF ICAI STUDENTS**



**BY P LOPAMUDRA**



**BY M VARALAXMI ACHARY  
ERO0289047**



**BY SRIKANT DASH**

TO EVERY COMMERCE WARRIOR—  
UNDERRATED BUT UNSTOPPABLE!

## THE COMMERCE CLAN



WRITTEN BY

**G JASWANT ACHARY**

After tenth, a choice we make,  
A path to walk, a life to shape  
. Science stands tall, the world respects,  
Arts finds ways, with quotas set.

And then there's Commerce, left between,  
Neither crowned, nor unseen.  
They say we have it easy here,  
No pressure, no stress, no fear.

Yet they don't see the silent fight,  
Balancing numbers day and night.  
A mismatch in the balance sheet,  
And life feels like it's incomplete.

Jugaadus at heart, we pave our way,  
Resourceful minds that never sway.  
Limited choices, yet dreams so vast,  
CA, CMA, CS—holding fast.

An IIT dream? We might just crack,  
But CA exams pull us back.  
Attempts uncounted, pressure high,  
Yet we march—no tears to cry.

Through sleepless nights and endless  
pain, We smile, we hustle, we rise again.  
Proud we stand, our spirits bright,  
Commerce shines with its own light.

Respect for all, our hearts embrace,  
Science and Arts—we share this space.  
For in the end, what matters most,  
Is chasing dreams and staying close.



**SHORT TERM COURSE  
On ENGLISH**



**ELOCUTION  
COMPETITION –  
REPUBLIC DAY**

**INDUSTRIAL VISIT**



**YOUTH  
FESTIVAL**