



RECOGNISE
REMEMBER
RECIPROCATE
IN LIFE – A COMPILATION

PREFACE

It was my dream to have an E-book on the subject other than the usual academic issues. The concept of such an E-Book came to my mind in the Zoom meeting of all partners and associates held on 6.05.2020. This E- Book **“Meaning of 3 R’s Recognise, Remember and Reciprocate in Life – A compilation”** has been created in a very challenging and difficult times, under exceptional circumstances by any standard. COVID-19, has engulfed the entire world, has paralysing all activities. We in India are too not an exception and are under a complete lock down from 23.03.2020 onwards. There is no immediate sign of an early end to this phase.

The three R’s mentioned above are interrelated that indicate a life transforming experience if we grasp the true meaning of the same. They constitute the pillars of our thought and experience process of having gratitude, fortitude and courage to face odds.

This book is a compilation of thoughts (Manogat) of all partners and associates on the 3 R’s of their life. This compilation has given me lot of value and has in it an incredible power to face any challenge in life. I am confident that each one of you will also have the same experience when you go through this E-Book.

I am grateful to all of you for sharing their thoughts on 3Rs and last but not least, my son Adv. Sanket, who played an important role in designing and preparing the layout of this First E- Book of my life. His contribution is invaluable and is thus recognised.

I express my heartfelt gratitude to all the contributors for responding to my request for writing on these 3 R’ in life and being a part of fulfilling my dream. I will be failing in my duty if I do not acknowledge the sacrifice of family members of all contributors for to allowing each one of you to provide time for writing and accepted our presence in time when they need support.,

I dedicate this first E book **“Meaning of 3 R’s Recognise, Remember and Reciprocate in Life – A compilation”** to my Grand Mother who has tremendous impact in mentoring me and given the solid foundation to my life.

Passionately Yours

CA. Suhas P. Bora

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CA. SUHAS P. BORA

Monday on 11.05.2020, evening when I got call from Sandeep, I was having my meeting going on and Sanket Came and said called off meeting, Meena, my youngest sister is serious. We rush to hospital, Sandeep n Adee with their few friends were seating outside. When they saw me, with the faith on me both said see what is going inside. Due to my contacts and courage I went inside and said Dr. do whatever you want, you are GOD to us. I also called specialist, and asked him to guide the Dr. Suhas Hardas, who was looking my sister. All of them tried their level best, however they could not succeed and ultimately said me, which I do not want to listen in my life. I collapse, how to convey this to Sandeep, Adee who were seating outside that I would do some miracles, to my wife Neetaa, who had so closely connected to her, to my daughter Neha for whom Meena is like another mother. It took me almost 20 minutes and ultimately with courage I came out from treatment room and said "we lost Meena" and started my role as fatherly person in the family. I do not know from where I got courage to do, may be due to lots of love of well-wishers might have given me that strength. Then last three days handling the people coming for offering condolences with precautions of social distancing , with gr8 heart , I observe that some people were disappointed due to my behaviour of asking them to follow social distancing , however I responded them with folded hands and said Sorry for prohibiting them from having hand shaking and hugging. Even Sandeep also asked me, please allow some close relatives not to follow social distancing, but what I appreciate the next line what he spoke" Jiyaji, I will follow what you said ". This made me realise how much person can have faith, respect and belief on me "Honestly, I have no answers to the questions of Sandeep, Adee, Neetaa, Neha, Sanket, Prerna and all family members, who look after me for solutions in this period.

I am aware Parting has always been a sorrow, especially when your love one is passed away, for me I lost my youngest Sister however, we draw solace from the fact that Soul is Eternal.

And in this period, I understand meaning of the Three" R" in my life.

1. Recognise:

I understand this word as recognising all the people who have contributed in my life. When I introspect on this I found following peoples.

My Parents, My Grandmother, who had tremendous impact on me right from child hood till she passed away. In my journey of school from 1st to 10th, I have a school friend Shekhar waikar, Rajendra Ballal, who supported me. My Uncle Harsukhji Bora who guided me in studies and shape me. My school teacher, Mrs. Palande, who taught Sanskrit. It was an amazing journey of the school. Support of my grand-mother and family for my poor performance in 10th exam.

In college life, I must recognise the contribution of my Friend Bandu Thihe, who developed the habit of exercise. All my friends like Umesh, Manoj, Ajit Kishore made difference in my life. I have to recognise presence of the Professor CA. Doshi S.N. And B.k.kulkarni, Bhat, Chimule Sir in. Then in the journey of CA. Course, I have to recognise all CA from Alka Talkies to Alpana Talkies for rejecting me for article-ship and due to Relative Nansaheb Gandhi got the same at B.M Lodha and co. In this journey I have support of Lodha Sir, S. N. Doshi, V. S. Kulkarni. V.C. Kankliya. Pradeep Dhariya, Anurag Mathur Viashya. And AC Katariya. In this journey all friends like Pradeep Katariya, Navnit Bora, Shekhar Shah. Dr. Rajendra Ballal, Sadhana, Madhuri, Vijay, Umesh, Sham Gite have also played big role in my life.

At the time of marriage of my sister all my friends and friends of my father had supported at difficult time. At time of marriage or office, sacrifice of Neetaa for jewellery was gr8 satisfaction. In the difficult time of profession in first few years support of Neetaa, Meena, Neha, Mahavir, Abhay, Omprakashji Ranka was important.

In further journey the contribution of all articles, Partners, associates, clients were incredible.

In short Recognise means say "Thank you to all the peoples who made the difference in your life "

2. **Remember:**

Our memories are very short. Therefore, in my opinion in our fast life we many occasions more focused on what you do not get in life, therefore we must remember the persons who have sacrificed for us in journey of life. I recollect all memories, which my Grandmother, parents, Kakaji, teachers, better half, relatives, Abhay, Sanket, Neha, friends, partners, associates, students, all these parsons who have done incredible sacrifices and contribution in bringing me whatever I am today. I am and will always be grateful to the people who make me happy; because they are the charming gardeners who make my soul blossom. Therefore, word remember for me is **"Meaning a Thank you.** I am aware that it is very easy to say **"Thank You"** but very difficult to **"Mean Thank You."**

3. **Reciprocate:**

For me this means giving back what you have. Many people supported and sacrificed for me in Making my life and bringing me to position what I am having today. Now it is my turn to give what I have achieved and share, support, transform the life of people with my knowledge and support the people in need. It is like rhythm of breathing "breath in and breath out ". As I understand **Reciprocate** means to give back, like a Tree, who gives fruits, shadow, leaves, flowers etc. to all people without asking whether he has given any water, fertilisers etc. for bringing the tree to that position.

For me, the word reciprocates mean **"Living the Thank you"**

Thus, for me the combine meaning of Recognise, Remember and Reciprocate is living the life with Gratitude.

Recognise: Say Thank You

Remember: Mean a thank you.

Reciprocate: live a Thank you.

These three interrelated words indicates that if we understand the true meaning, it will be Micro Changes in life for having Macro Transformation.

I always Remember that:

“Gratitude is an Attitude, which gives us Fortitude to deal with toughest challenges in our life.”



**CA. SADHANA S.
SHAH**

Over 30 years of being a Chartered Accountant and being in the industry managing our business made sure we achieve the goals, success and goodwill. Throughout this time, regardless of the achievements, the fact that "I am not pursuing a traditional CA practice and not using my qualifications to the fullest" was always there at the back of my mind.

After both my children got married, and I started marching towards retirement gracefully, ticking off all responsibilities, I decided it is now time to pursue all that I wanted to. Suhas Sir, has always been the pillar, motivator and guide. And thanks to him, I could see a ray of hope, at the age of 55, to start with some CA traditional practice and joined the Valuation course. Excited to finally do this in the 2nd innings of life, I started studying once again. During this course, I realised it was difficult to adapt to the changes like tech-based learning, so many different terms and techniques etc. And that is when my daughter told me, "why do you want to pursue something you aren't enjoying? Why are you coming under pressure for something you thought you might enjoy?" Thus, dawned upon me a big realisation. "Was it necessary to practice CA just because I had the qualification? Does it make me less worthy because I have not 'used' my qualifications? The conclusion was, something that you yearned for throughout these working years, might not be the actual thing that makes you happy! So often we put out things on "If this happens, I'll be happy" And how untrue this is! Ah, what a realisation!

My love for painting and gardening is known all amongst my friends and family. I wanted to pursue art and painting as a career. But, coming from a strict family, that idea was frowned upon, and I ended up becoming a CA. I remember being named "Phulrani" by my Masi when I was a tiny girl all of 6 years of age. Later, my children used to call me

"Phul Vedyai Mai." The first piece of agriculture land that we bought, I was thrilled to start my small gardening experiments. These are all happy, clear remembrance of life. I never let go of my hobbies of gardening, music and painting. But ofcourse, it was all just a passtime. So, here I was, remembering all these beautiful moments and simply smiling by myself. THIS is what actually makes me happy! This is what I want to pursue in my 2nd innings. I recognised what I actually want. It was difficult to accept for me. But yes, At the same time, I am glad I did attempt giving exams and studying another shot, else, I would have regretted it and it would have eaten me up inside always.

At the age of 56, learning new farming techniques, making flowering and vegetable gardens, experimenting with new painting mediums, gifting family and friends my pots and paintings, rejoining singing classes and performing on a big scale, well, life is certainly challenging. I'm little confused as how to proceed and overcome this challenge.

I will always remember all these moments, of how my realisation about recognising myself changed and challenged me. I will reciprocate to this to shift my priorities and thoughts with support and blessings from all of you.



**ADV. ABHAY H.
BORA**

At the outset, I take this opportunity to Thank You for your whole hearted support extended to me in the entire journey of my life. I am blessed to have you as my "Guru". I hold the proud privilege for having been associated with you for the highest number of precious years in our professional career and this is the most valuable asset I possess.

You have always been a guiding force to all the colleagues and associates and this fact is very well experienced by all of us during this unwarranted stressful period of lock down we are facing on account of Covid 19 pandemic. The entire world is under stress and depression and on the other hand we all are safe and comfortable under the umbrella of your support and guidance. You have been continuously motivating us with sharing of mails with valuable and vital knowledge and information which has served in keeping our moral high. The list of such thought provoking data mails shared is as under:

Sr No	Subject	Day, Date and Time
1	Are You Victim of Circumstances or Warrior of Growth	Thu, Apr 2, 9:05 AM
2	Is there a way to measure Growth	Apr 4, 7:10 AM
3	When you do not give up, you go up	Wed, Apr 8, 11:12 AM
4	I have a Time	Fri, Apr 10, 6:13 AM
5	Helping Yourself is Not Selfish Mon,	Mon, Apr 13, 1:06 AM
6	4 things that help me in these period of crises	Wed, Apr 15, 10:38 PM

Sr No	Subject	Day, Date and Time
7	My ways to Handle criticism	Mon, Apr 20, 4:53 AM
8	What to do when you are rejected.	Mon, Apr 27, 12:12 AM
9	This too shall pass away.....	Wed, Apr 29, 6:25 AM
10	7 Small Changes- Make a Big Difference	Mon, May 4, 5:38 AM
11	Three "R" and Life	May 11, 1:26 AM

In your last mail dt 11th May 2020 you have expressed your desire to author an E-book on the topic of "Three "R" and Life" and have asked all of us to contribute by sharing our views by linking our life up till now including this period of Coronavirus with following 3 words :

1. Recognise.
2. Remember.
3. Reciprocate.

At the first instance, on plain reading of the words, these three R's seem to be similar and co-related with each other but if you focus on them individually, even though being mutually co-related, each "R" in itself, is unique and has independent characteristics of its own and has in depth relevance in human life.

I take the pleasure to share my views regarding the Three "R" as under:

1. Recognise.

Recognize means to identify someone or something because you have seen or heard him or her or experienced it before.

Recognition can be read in several ways and interpreted in even more ways. If you look on a wider note recognition is followed by bifurcation. We recognize things and bifurcate them into different parts and sub headings to help us in the next part i.e. remembrance.

Although recognition is the same its bifurcation is different for every individual and every age group. We can divide this into four phases of life to understand better.

In the initial phase of life when we are kids and full of innocence we know to recognise things in two ways only i.e. 'mine and not mine', and that is the only way kids recognise all living and non-living things and specially humans because their innocence only knows that much.

Later going on and moving forward to the next phase i.e. middle age (teens), we come to know different criteria that fit into our minds and we begin to recognize things like good/bad, pure/impure, friend/enemy and so on. The mindset is not yet developed and hence the recognition criteria are limited. It is said that what we imbibe in this age we carry it forever, how we recognize everything around us is one of them. This phase is when we start recognizing and start to know what we are or what others are and now recognition is not just followed by bifurcation but also by judgement. We recognize, we judge and then we bifurcate that is what this age is about. In this phase we recognise our true friends our true relations our goals ambitions and a lot more. This phase of recognition is rather a very unmaturred stage.

Coming to the third phase i.e. adults. This is the longest phase amongst the four where we recognise things mostly in terms of profit and loss. Here recognition is the other way round. Now is the age when we are fighting and working hard for our own recognition to the world, what we want to look like to the world. We desire to sculptor most of our lives in this period. We acknowledge where we are and where we want to be and that's it for us. We've recognized well who and what is ours and our needs and wants are well understood, now we are busy putting it into action here.

And finally, the last phase is retirement stage, as we can call it. Now it gets developed into less about recognition and a much more about remembrance and reciprocation. It is the phase of being satisfied, content and happy of whoever and whatever we are. We have recognized everything whether right or wrong or whatever, subjective from person to person. We just want to remember everything about the previous 3

stages and try to reciprocate it. And eventually the transition is done from recognize to remember to reciprocation.

2. Remember

Remember means to recall to the mind by an act or effort of memory; think of again.

I have experienced that the act of remembrance is unique. Generally, it is directly co-related to the present state of mind of the person. When you are in the joyful moment you will always remember the sweet and joyful memories of the past and when you are stressed or in negative frame of mind you will always experience memories of sorrow and bad events that have occurred in your life. I always remember the mistakes committed earlier in the life so that I do not commit the same ones again.

One more important aspect regarding remembering is that you should develop a habit of noting events, because it is my experience that noted events are easy to remember rather than the events which you keep in mind for future reference. This is experienced by me on daily basis. Another important aspect I have realized is that if you store unwanted and unrelated memories the memory box becomes full with unnecessary stuff and it keeps you disturbing now and then and makes life stressed due to unrelated memories. We should develop a habit of ignoring the unwanted thoughts rather than remembering them and I am working on this theory for past two years which has helped me a lot.

The most important thing is that we should be able to develop the art of giving 100% because it is human tendency and psychology to remember bad or negative deeds. 99% perfection is not remembered but 1% failure remains in memory and is always pointed out. We should develop a habit to overcome this and not give opportunity to create our negative remembrance to others.

Best things are always stored in memory. Everybody remembers Neil Armstrong was the first person to step on the moon but nobody remembers who was the second person.

3. Reciprocate

Reciprocate means to share the same feelings as someone else, or to behave in the same way as someone else.

Reciprocation is the process of responding to the acts and deeds by recognizing and remembering them.

To reciprocate is not an act by itself but it is the result of how well we recognize and remember the big and small acts of life and develop the art of responding to them in an appropriate manner.

The aim of life should be to develop the philosophy of reciprocation in such a manner that bad acts can be responded by good acts without hurting the feelings of the counterpart. The intent of response should be well communicated appropriating the act, deed and behavior to serve the purpose and should not be misleading.

To conclude, the entire aim of three "R" in Life is like a process where initially you recognize something then you remember it for good and you ultimately reciprocate it at the right time. This period of Lockdown due to Covid -19 pandemic were full of ups and downs and would be remembered for ever. The good and bad memories shall be recognized and reciprocated in the appropriate manner.



**CA. CHETAN R.
PARAKH**

A small attempt to link following three “R” with my life...

1. Recognise
2. Remember
3. Reciprocate

-These are three aspects of Gratitude for all the good things that we have in our life.

-I '**Remember**', how my parents taught me to stand on my legs. They hold my hands to make me a responsible person. They taught me to understand my responsibilities and face every challenges in the life. I '**Recognise**' the various sacrifices made by them to make me feel comfort. I '**Remember**', their love is pure and goes from heart to heart. There is no greed in this relationship.

There is no end to the sacrifices, my parents and other family member made for me.

I would '**Reciprocate**' everything and will make sure that I pay back what I owe to my Parents and all family members.

-I '**Remember**' the day, when I started married life with my better half **Chetana**. During those days, we had a discussion as to what should she do, whether she would be a working lady or a Home Maker to take care of all my family members. Although she is a well-educated lady, I '**Recognise**' the sacrifices made by her for me and my family members. Since it was my beginning of practice and I was very busy in my work, she chosen not to be a working lady, She choose to be a Homemaker to take care of my kids and other family members. Now, its my turn to '**Reciprocate**' for all the sacrifices made by her and for all the good things she had done for myself, my kids and my family members.

I **'Remember'** the sorrow and unhappiness on the faces of my kids, whenever they wanted me to be with them, every time I could not be with them due to my other responsibilities. I **'Recognise'** the loneliness they felt during their journey, for my unavailability, whenever they needed it most. I will **'Reciprocate'** this by spending more and more time with them, playing with them the silly and childish games and doing all the acts, they want me to do so.

I know, one thing is certain that the efforts and sacrifices made by all these family members cannot be compensated by anything. Only thing, I can do is being **'Reciprocal'** for their sacrifices and always **'Remember'** and **'Recognise'** all the good things, what my parents, wife and other family members have done for me.

In this tech-driven age where time is money, we often tend to look for materialistic things. While cards, flowers, gifts and probably a meal out seem to be the perfect plan for reciprocating all the efforts and sacrifices made by our family members, but what they really want is our time. They want us to sit with them and just listen to what they have to say.

I will be **'Reciprocal'** by giving them valuable time to share the joys and happiness with them. I will be **'Reciprocal'** by trying to fulfil all their dreams and wishes, what they expect from me to be. I will be **'Reciprocal'** by being respectful and loving towards them. I will be **'Reciprocal'** by making sure, **'Remembering'** and **'Recognising'** their investment of 'love and sacrifice' in my life.

I **'Recognise'** the love showered by Suhas Sir and the faith he poses on me and the efforts taken by him for creating me and making me a responsible citizen and part of 'SPCM Family'. I am grateful to him for all his love and efforts, he made for me, to understand my responsibilities and face every challenges in the life. I shall **'Reciprocate'** for his innumerable blessings and unending love, by living the life on the path shown by him, which leads to an ethical and loving life.

Finally, I **'Remember'** and **'Recognise'** the honour and respect given by my Friends, colleagues and entire society. All these people have also contributed for my recognition in this life. These people have given me a real life at all levels: physically, intellectually and spiritually. I owe to

all of them and I will **'reciprocate'** their love and affection towards me by giving more happiness, love and affection to them. I will **'reciprocate'** to the society by contributing, whatever I can, for the betterment of the society and needy people of the society, at all the spheres of my life and till my last breath.

One thing is certain that we all must **'Remember'** and **'Recognise'** the presence of **'GOD'** in our life, by any means and form, a "Mother" or a "Teacher" and we must **'Reciprocate'** them throughout the journey of our life by spreading more and more love, happiness, joys and respect towards them.



CA. MANOJ R. JAIN

The coronavirus or Covid 19 in India started somewhat in the month of January 2020. There after our Prime Minister Shri Narendra Modi appeal for curfew day on Sunday 22nd March, 2020 ...all the offices, shops were closed, no one was on roads and silence on all over India.

The type of silence reminded me of my childhood days in my hometown named as Amalner. During those times there not many vehicles. It was a very quiet place. The first few days of lockdown I thought I would be able to spend more time with my family. The first few days were going very well but as we were busy in our our lives it became little hard to live as idle and no work. But thereafter our Guru and Mentor Shri Suhas sir guided how to go and how to handle situation.

Accordingly, we settled in lock down period and started thinking positively in covid 19 period and regular call and discussion with Shri Suhas sir. Thereafter I am also calling on regular basis to client and article and taking updation of work. I am also calling my parents and asking for health on regular basis. We **Recognised** the importance of health and started meditation and exercise daily.

We also enjoyed Ramayan and Mahabharat alongwith all family members. After staying at home, I understood the work a house management which is handled my wife Rashmi Jain regularly without my any support. It's not at all easy cooking food to cleaning house, I started supporting her during lockdown period. I also enjoyed with my spouse, Diya and Nivesh and playing games with him. As nothing was available in the market we had started making different things at home.

I still **Remember** hostel days the those days when we used to eat our food together. I realized that I had **Reciprocated** some good and some bad habits. From this entire period I learnt that God is great and

everything that has happened in life is for our good. Thereafter I decided to enjoy every present situation and live happily and remembering happy moments when I am sad. Thanks to Suhas sir for giving me opportunity for writing the above passage. Thanks all the public servants, helpers, doctors, nurses, police.



**CA. MANJU P.
MISHRA**

Remember - Last one and half month lock down due to Covid has made us all sit in our places and stay confined with a very small social circle, mainly Family members. This load of time with self, made us think, remember & ponder upon variety of aspects of our life. Though I am not a person who think much about past memories but when I sat to write this, so many people, issues, events, deeds started appearing and I feel like that this is happening in real time. I remember various important events and people in my life - who did what? How others acted & I reacted and vice versa? How wise/foolish I acted? But some of the events gets itched in minds so strongly that despite these being age old still we can feel it as if it happened just now. For example, I still remember how my parents appreciated me whenever I topped my class and how loving they were but I can't forget that one slap of my mother when I spoiled my house while playing Holi with my friends. Also, I can clearly remember my school teacher who punished the whole class except me for not able to give the correct answer and I wished I had not given the correct answer. Another event that I think that effected my life is when before my CA inter I lost my dad and it was really devastating for our family since he was the sole bread earner and how we three teens & our mom managed those tough days. I can recall so many good/bad gestures from my relatives, time spent with friends and how some people helped during tough time and also how some did not. I also remember when I was in Class X and my father's health was not good and there was discussion to move to other city because of which I would had to drop 1 year. I chose not to waste my year and my father had to suffer because of that. I still repent my decision and lack of compassion. The pain & humiliation I went through when my engagement was called off. There are so many events that I remember, some have made me a better person and some made me bitter.

Recognise - The reflection of all these make me feel my experiences. I have defined my strengths & weaknesses in all aspects of life, be it

social, family or work on the basis of these experiences. The past events make such strong impressions in our mind & memory that we without knowing start behaving in certain manner based on these past events. Also, once we recognise that how past events, experiences shape our thought process and thus ultimately our attitude, we can change a lot in our life. To be a better & evolving human we should also recognise the people who has played an important role in variety of life aspects like Family, Education, Career, Social to name a few.

Reciprocate - We recognise the people who played key role in our lives, people who touched our lives in one or other way, people who made us feel one or other way, people who helped us at crucial moments, people who did something out of the way to help us. Once we recognise them, we reciprocate whenever we get a chance. There are so many people whom I always thank from bottom of my heart. We can never thank our parents enough as the whole existence of life is because of them. My father was so calm and had so much patience. My mother is the epitome of sacrifice, the strength with which she faced the realities of life taught me to take life as it comes. I want to thank my brother for everything he did for me. Apart from my parents, at this point I feel to recognize & reciprocate to my sir, under whom I did my articleship. His moral support when my father expired helped in a great way to cope in life. There were so many hardships in his life and the grace with which he handled them has been worth learning for me. I still feel the warmth when I speak to him and I know I can always look upto him whenever I need. The other person whom I want to reciprocate is my husband and I believe the best thing that has happened in my life is my marriage to him. There are so so many people who I feel are so important in my life, my kids, in-laws and friends and many more people. Last but not the least I thank you for all the opportunities you have given me. I feel blessed. I can never forget you gave me the chance to come back to my professional life which is so dear to me.



DEEPALI R. SHAH

Recognised the person I truly be, in this chaotic world during the silence and quiet time I got during this lockdown due to pandemic.

Remembered all the fun moments and the freedom I enjoyed and, for the first time truly acknowledged the value of freedom and liveliness. Importance of reciprocation with family which otherwise was either ignored or taken for granted. Being kind in reciprocation was ignored because of so called hectic schedule and convenience in announcing of being busy and having no time, will see later.

There is no later, what is – is just now, This moment, This life.



MADHURI S. SHAH

Teaching is a very noble profession that shapes the character, calibre and future of an individual.

Suhas Sir is our good teacher. They taught us always new things which are useful to our day to day life in the way of sending us daily good morning messages and emails and always stay with us like a rock.

In this quarantine period we are doing so many things but I always miss our office.

In this quarantine period I spent huge time with Ishan but I every time miss our office.

In this quarantine period I do try some new recipes but then also I miss our office.

In this quarantine period I do some accounting work but then also I miss our office.

Meaning of three R's in our life with the beautiful definitions are as:

"A piece of art comes to life, when we can feel, it is breathing, when it talks to us and starts raising questions. It may dispel biased perceptions; make us recognize ignored fragments and remember forsaken episodes of our life story. Art may sometimes even be nasty and disturbing, if we don't want to consent to its philosophy or concept, but it might, in the end, perhaps reconcile us with ourselves.

"The characteristics of healthy boundaries include self-respect; non-tolerance of abuse or disrespect; responsibility for exploring and nurturing personal potential; two-way communication of wants, needs,

and feelings; expectations of reciprocity; and sharing responsibility and power."

"Other people's life stories are not a topic for debate. One should hear them out, and reciprocate in the same coin."



**JYOTSNA A.
LUNKAD**

For me Recognise, Remember and Reciprocate have a very good meaning in my life. These work well during this quarantine period.

RECOGNISE:

R all the good deeds people have done for you.

R all those people also who have hurt you, but (in good faith) it's coz of my karmas they hurt me, but think good for them.


R all those people who have done favours on you.

Pray n meditate and pay them gratitude during this period.

REMEMBER:

R all those people who have added values to your life.

R all the good teachings taught by your parents.

R all the loved ones who are not near you but in your  pray for them n their well being.

RECIPROCATE:

It's time for you to reciprocate now, think deep, people who have touched your heart deeply, reciprocate n note it down, in return do good to them.

Thank you so much to make us think so nice.



**CA. ROHAN R.
NAHAR**

Albert Einstein had once quoted, "A table, a chair, a bowl of fruit and a violin. What else does a man need to be happy?"

It is the time of such solitude, that one realizes what the importance of everything that goes around daily and how important it is for the small things to add up for a complete regular day. It is now I realize what I like to call as the virtual ecosystem that the mankind has created for itself is far more dependent on each other than the credit it gets. From the man who makes the roads, to the cop who protects them; from the farmer who sows the seed, to the vendor who distributes them; from everyone's daily work-life to the people who do the chores for me; and finally for my family who stands through thick and thin to myself. I have realized, the thing I have been always complaining of no time was wrong, it just more efforts in proper planning and prioritizing. I now **Recognize** all these efforts and their impact in my life.

Making my mind to write this piece gives me a breather, to take a break and reflect upon what these times have made us do. It has brought back the memories of the school vacations, post which there was seldom any chance of all the members of the family being together for such a long time. It has pulled me closer to things I am really good at. I always knew that I am a good cook and now I do know that I can give my little one an awesome haircut too. Another beautiful thing that has happened to me in the past few weeks is that I have been meditating for longer times which in turn has got me thinking that amidst the turmoil that has been going on, when, in the long run, if I sit and talk about these times, it is all the above things that will matter and that I would like to **Remember**.

I would take this opportunity and thank everyone who have tirelessly helped the community at large. While we have been staying close to the families, the doctors haven't stopped nurturing others'; while we have

taken a break and rested our mind and body, the cops and the officials have tirelessly guided and guarded us; while we have been planning for our households, the officials have been planning for the entire living race. I would like to thank my family for again sowing the roots of the importance of unity, close to my heart, and my Gurus for keeping us motivated.

I would like to thank the Almighty, for keeping the sun-shinier, the air-windier, the rains-heavier and helping us keep our minds lighter. My gratitude is the smallest return I can give all of them.

As it is rightly said, "It is a scientific fact, gratitude **Reciprocates**."



**CA. NIKITA A.
BAJAJ**

The three recognize, remember and reciprocate are inter related

1) recognize - Recognise simply means to identify, to know. It's always said that you recognise yourself, identify what you want. This I would relate that I always recognize myself but to some extent I am able to fulfill that and sometime I couldn't do. In this lock down period I am recognizing that I am spending the very quality and great time with my kid which it was not possible before due to hectic routine. Also now recognizing it's very difficult to handle the small kids in tough times.

2) Remember - Remember is the word we used to memorise the things, persons etc. When we have that we do not think about that and when we are unreachable to that we remember it. I always remember my mistakes I have done in the past, always remember the good things and persons, remember the Gods grace and thankful to him. I would like to share a short instance when Abhay was in India, Anay used to never go to him, only for few time he used to with him. He always needed his mother and grandparents. Abhay used to always say in sarcasm he never needs me and after growing up whether he would remember me?? and now it's totally opposite, he always remembers his father and says "Mujhe papa ki baht yad aa rahi hai". Each and everytime when the aeroplane flies in the sky he always says my papa is going and remembers him. This is very simple instance remembers me the word remember is so important.

3) Reciprocate - It simply means to respond. reciprocating at the right time and the right moment is very important in life. many times it happens with me that I do not respond immediately but afterwards I realize that I should have responded immediately which I think is one of the very weak point in me. 1 personal instance I would share my

mother and father - in - law always says to me you should not reciprocate when you are angry and having fights. I use this when me and Abhay have some fights, and after a period of time I would respond to him, which really helps to solve the issue. I always feel that reciprocating should be correct and at the right time.

This is the very small thing I would like to share with you



**NEHA S.
SURPURIYA**

Thank you so much for including me in this mail. While writing for this article after a long I could get back to thinking and penning down my thoughts. I have realised many things while thinking about the 3 R's. I have put forth the thoughts as they came to my mind about the 3 Rs's.

Pappa you are the Best example for 3 R's formula & that is why you are successful in all aspects of life.

But Just as I thought about starting to write for 3R's I could relate to my dear Meena Masi who we lost on 11th May 2020. It was a very shocking & unfortunate incidence that happened with her. She lived her life with the 3 R's i.e Recognise- Remember- Reciprocate.

Let me share what I could relate with 3R's :-

Recognise

In this lockdown of almost 2 month I have realised how important it is to recognise our mistakes, our strength and our well wishers. We need to recognise our near and dear ones who complete us.

I could recognise some of my mistakes I have been doing, which I tend to improve in this before this lockdown. When we start recognising our mistakes we tend to find solutions to it.

Along with that even recognising our strength is very important as that will only give us energy to keep up our good work.

Remember

After recognition point comes remember.

When we start remembering small small occasions of our near & dear ones life we tend to give happiness to them & that gets a smile on their face. That feeling is most important according to me.

Remembering good incidences done by others is important. We should be able to understand what is to be remembered & what is to be forgotten. Generally we tend to remember the not so good or unfair incidences of life. So while writing this I realised that for some time it's difficult to purposefully forget the negative and remember the positive & happy incidents. But remembrance surely helps us to self introspect us.

Reciprocate

Reciprocation is a way of appreciation. Reciprocation of feeling, wishes & thoughts is an important part to complete the circle of life. When we start reciprocating we tend to go in giving mode, which teaches us to be humble and down to earth. Reciprocation helps to build relationships & make new friends in life as that's from where we can start the bond of friendship.

Reciprocation teaches us to be aware towards our surroundings and touching others life. When we tend to reciprocate we tend to observe more indetail what is right. Reciprocation also helps us to be clear in our thought. By reciprocation we tend to share our good or not so good feeling about a situation.

So, I short I can say:

Recognise - Remember - Reciprocate

Is an art towards success and happiness. We all should implement these 3 R's in our day to day life.



**ADV. SANKET S.
BORA**

After receiving your mail to link our lives up till now including this period of Coronavirus with the 3 words; Recognise, Remember and Reciprocate, even though St. Vincent's being my alma mater I had to go through the dictionary meaning of the words. I reckon anyone who knows you wouldn't want to waste any opportunity provided by you and hence have to be super careful and serious while writing our thoughts on the given subject.

I am blessed to be your son!

Being infested by the use of google, I came across a very heart warming video having Spiritual Guru Gaur Gopal Das preaching the 3 R's of Gratitude.

Recently on 11th of May 2020, my dearest Aunt (Mother's younger sister) or the way I called her **MAAsi** passed away! Saddened with her death and her absence I realised what a great human being my MAAsi was!

Of all the great qualities and good deeds she'd done in her life, one of them that I recognized about her was her selflessness!

To share a small memoir:

My Aunt (Father's Sister) after hearing the news of my MAAsi passed away called my mother and sobbed like a child and narrated an incident. When my Bua had been to MAAsi's place to invite her for my cousin sister's marriage, she happened to be in the kitchen when my

MAAsi opened her fridge. Casually saw a very beautiful case of Spanish Saffron and appreciated it. Without any hesitation and withing the very next second my MAAsi offered the unopened case of Spanish Saffron to my Bua and insisted her to keep it!

There are so many memories similar to those iterated by so many!

I recognize, remember and shall surely reciprocate my MAAsi contribution in my upbringing! Right from educating me on eating etiquettes to teaching me cook, right from making friends to preserving them, right from being loved unconditionally to loving others unconditionally! I shall recognise and remember my MAAsi truly being a mother to me and shall try my level best to reciprocate!

MAAsi wherever you are, May your soul be in peace! Thank you so much for everything you've done for me; now it's time for me to reciprocate the same!

Further, I take this opportunity to thank my family, my teachers and gurus, my friends, my colleagues and everyone who has contributed to my life!



**CA. PRERNA S.
BORA**

3 R's

RECOGNISE	REMEMBER	RECIPROCATE
<i>Gratefulness</i>	<i>Past</i>	<i>Present & Future</i>
PEOPLE		
Husband , Parents, Sibling, Child, Relatives, Friends	The love, sacrifices, affection, to make me what I am today and help me grow. My strongest backbone in life.	1. By learning and improving myself each day. 2. Being more responsible, affectionate and taking care of them. 3. Calling each one whenever possible.
<i>*Thinking of writing about all my close one individually.</i>		
HEALTH		
Thankful to be blessed with such amazing genes and good immune system	No amount of wealth can get back your health	1. To have an active lifestyle. 2. To workout 3. To eat balanced food
Blessed with sense of hearing, touch, smell, taste, speech.	there are less fortunate in this world who don't have these basic senses also	1. To help the less fortunate ones. To start with giving the ones in need. 2. Being Respectful
PROFESSION		
To have successfully completed my education	The amount of energy, time , dedication and sacrifices made to reach there	By putting the education to use.Guiding others and keeping myself updated. Being of some help to the mentors .
SURROUNDING AND NATURE		
Nature makes me happy and is a natural stress buster	Any vacation without the touch of nature is incomplete.	I have planned to plant a tree with Adveek at home and take care of it as my own. Hopefully we will end up gardening or least I would cultivate interest in Adveek

This whole process has helped me focus on what I have rather than what I don't have. Making me realise that I have enough, and more



CA. DISHA M. SHAH

Before I describe how the 3 “R” are associated in my life. Let me define what is life to me. The definition has changed by far prior to lockdown and now during lockdown.

Life prior to lockdown – It is all about being perfect. Being perfect daughter, wife, daughter in law, mother and perfect human being.

Life during lockdown – It is all about balance. You don’t always need to be getting things done. Sometimes it’s perfectly okay, and absolutely necessary, to shut down, sit back, and do nothing and just go with the flow.

In the process of being perfect, I never found myself which I recognized it during lockdown that our mind is constantly thinking of what’s next and we never give rest to it. So, take a pause and give a break to redefine yourself.

It’s not that I have changed but I just found myself and realized that true perfection requires looking at the whole picture and not just the parts we want to see. So, now I rather enjoy my slightly messed up life as it’s perfect to me because ultimately the purpose of life is to be happy and have a balance.

1. ***Recognise – First “R”-*** *Recognise.* Before we recognise others contribution in our life, it is always necessary to recognise yourself. That is to know yourself in out and be loyal to yourself because you have to be with yourself for the rest of your life. So, every point in life

you have to recognise your inner potential and redefine yourself. Life is once, so make the most of it and contribute as much as you can.

Initially after my marriage I lost my identity and stopped recognising myself as an individual who has her own thoughts and desires of becoming something. Everything was associated with family and thrashed my personal dreams of contributing to my profession (C.A.).

However, gradually I realised what I am doing ?? Am I being worthy ?? Am born only to be in four walls to make everyone happy or should look beyond it ?? At that time this first "R" changed my life completely – RECOGNITION. I again stepped into profession with a gap of 6 yrs being nervous but with hope that I can contribute little and still make a difference. Since, then I have been introspecting for evolving a better myself.

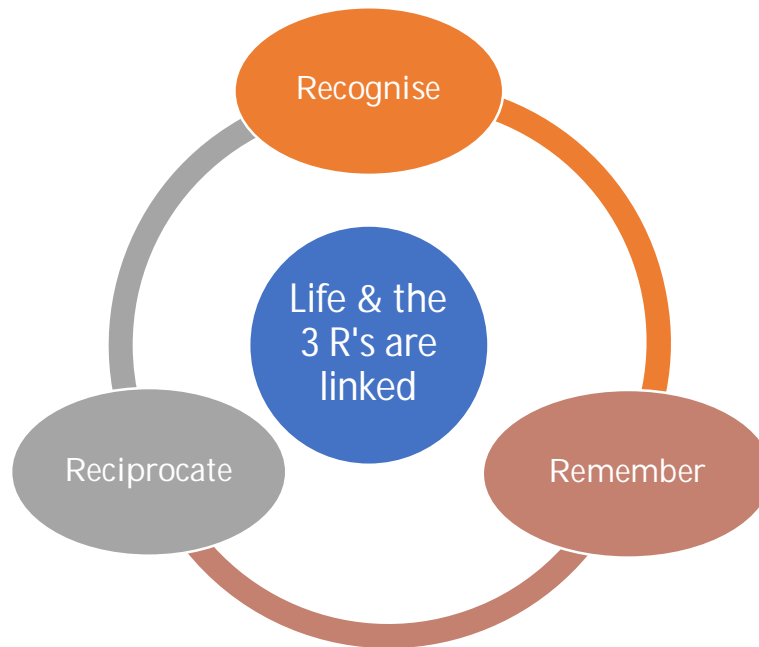
2. **Remember – Second "R"** – Remember is always linked to the first R (recognition). In the journey of recognition and making it reality, there were a whole lot of people who supported me with my decision and also those against. However, always remember the people or the principle which helped you in creating your identity and in fulfilling your dream. This expressing of gratitude to others that you made a difference helps in creating a strong bond with set of people who are like minded and who will always stand by you in tough times and serves the relationship maintenance.

Remembering or thanking someone is an art and to many people it doesn't come naturally despite being at the receiving end. So, we should start cultivating the habit of thanking others because by this we stay connected and close and win millions heart (personally experienced).

3. **Reciprocate – Third "R"**– I am a strong believer in "Karma" i.e what you give, you get back and the circle goes on. So, we should always

reciprocate the same recognition and appreciation that we received and make a difference in other people's life.

This goes on and we keep changing each other's life and indeed making a bigger impact.





**CA. PRERNA S.
DESARDA**

1. Recognise

The phase of life till now and majorly the lockdown phase has made me recognise how much we are attached to our routine and work...it has made me recognise the things which can be done which have been left out due to some different priorities and to see something good in situation rather than thinking negatively.

2. Remember

The things which we do throughout the life are preserved within us by way of happy as well as sad memories...this phase has made me remember each and every small memory that was a source of my happiness like going out with friends, family get togethers, office, travelling etc...this phase has made me realise how important it is to spend the time with the things we love and make it memorable so that we can treasure and remember those things in future as we never know what tomorrow will bring.

3. Reciprocate

Every day of the life brings new things to deal with and every day we need to reciprocate to different situations and people in the right way.

The phase of life and this lockdown phase has taught me to reciprocate with people by giving responses instead of reacting without thinking and handling things by having patience to wait for the right time and action.



**CA. SNEHA
SANKHLA-JAIN**

In our lives the three R's play a very important role.. all are interconnected and result of each other. These are related to every event , to every person, to many moments of our lives.

The 3R's are Recognise, Rememeber and Reciprocate

Only when we recognise, we Realise....

only if we realise we Rememeber..

and if we rememeber we Reciprocate.

Recognise : Acknowledge the existence- (knowing that already excited).
Recognising all the smallest things in life helps us appreciate what we have .

Remembering the good moments and the lesson from the bad moments(mistakes) helps us become a better person.

Reciprocation is the solution to most of our problems. It also brings happiness in many people's life.

Applying these 3R's in the positive aspects of life will change our meaning of existence.

In general humans become ignorant to all the small things in life. We have the tendency to remember the wrong things in life, the wrong doings by a person, the embarrassing things and the difficult times which leads to negative thinking which indirectly effects our attitude and health.

Hence it's a cycle when we

Recognise and realise all the small, big good things in life



We remember all the right things in life



We forgive and forget the wrong and unnecessary things



It creates a positive attitude



Which helps in karam nirjara



Which in turn helps in free and happy mind



And ultimately a healthy life.

In this Covid -19 there was an important lesson taught to us by the universe. It has given us the time to think. One thing that we have ignored is "NATURE"(our mother earth) Nature has always been kind to us. However mankind has treated it, it has always been a giver to us only. Humans had failed to recognise, remember and reciprocate the same to it. Today during this Covid -19 we have got what we have thrown. Nature is healing itself. It's time we recognise, remember and reciprocate it to the nature and to every creature on this earth.

Also another lesson in my personal life that these 3Rs have impacted me is I have realised that all the helpers around us do so much work that we never realised. But now life without them has made us realise that how much they take the burden so we achieve and do what we like. We should appreciate every creature. What we sow, we reap that. What we reciprocate we will get that back.

Sir you have always followed these 3Rs. Hope we keep learning our lessons from you and your teachings.



CA. NEHA SHAH

I am a person who likes to learn variety of things by observing different people and learn by doing and rise by falling and get to know different perceptions about a particular thing. Earlier I used to ask for suggestion from many people and then I used to frame my conclusion and take decision. Later on I realized that I am too much dependent on other people, therefore I started taking decisions on my own to some extent and learning from it wherever I was wrong. During my childhood I was smallest kid in the house till my age of 10. Therefore till at that time I was pampered a lot and all the wish of mine were fulfilled. Whenever I was wrong I was being explained that *"You should have done this/said this, this is wrong, this is right"*. I am the only child of my parent and I always wanted any sibling to me but then I realized Its Ok., I have many brother and sister who are my siblings with whom I can share my secrets, love and enjoy with them. This made me habitual to do sharing without any dilemma in my mind. There are various incidents when I use to feel why not me, for one or other act, then I used to realize later on *"Whatever happens, happens for the best" or something more better/best is waiting for me*. Therefore, this saying is one of belief used for making myself calm and I also don't get hurt. I confess to the act which is done by me without hesitating or any fear of what punishment I'll get. I used to take the punishment as tool that reminds me of what wrong I did, should not happen again. Whatever nice work done by me is always praised by them and creates smile on the face of them. This motivates me to do better and grow higher.

During my study time we used to have practice of discussing the bullet points in which we used also discuss the mistake/error done while solving, this would enable us that this type of mistake won't be done by any of us in the main exam by applying shortcut. From which we could understand the merits and de merits of particular shortcut. From which I learnt that the, *"There is no shortcut to success, only hard work works"*. So while applying any shortcuts, it is to be applied in smarter way.

I am grateful to all the people who have taught smallest of the smallest lesson to me or helped in any manner whatsoever. I will always be grateful to my parents who sacrificed their likings so that can fulfill my dreams and wishes. I will further be grateful to my Varsha Bhua who equivalently took decisions relating to my wellbeing and always been there to explain my parents about what is right and wrong for me and stood with me for achieving my dreams and guided me whenever I was misled. I will always be grateful to Leena Teacher who taught me subject of maths in which I was zero till my standard Eight, even not knowing the basics of it, since I never understood it and only learnt the process. She taught me in such fantastic way and even got solved the sums of Standard 5 at that time, in order to teach the basics and develop the process of thinking. Thereafter, maths become the favorite subject because of only reason I was able to do myself and was also able to teach other friends. Thinking process which was sowed in me has helped me always, since now I can think from all different angles and get the result in the best possible manner. Because of her teaching I could think of becoming C.A. and also achieve it because the blessings of all Gurus. I will always remember my article training period, which I initially thought Ohh! 3 years, such a long time of training and thereafter I realized, time went so fast, training period was also over and there was lot to learn yet. I always admire Suhas Sir, for the patience, passion toward every work done by him, and his out of box thinking. Manoj Sir for his patience and Chetan Sir for his fast reading and encouraging me to try different things.

I will always remember the pathshala days, which enabled me to learn the jain stotra and encouraged to follow Jainism and to know something about Jainism. I feel lucky that I am born in family where Jain culture is followed.

Communication is complete when some reacts to what you are saying or responds. Therefore to give response to what others are saying was learnt from my friend Nisha. Earlier to react/respond was actually too much dependent on my mood. Thereafter, I realized I am not supposed to be so much moody, So I learnt to respond to every people irrespective of my mood. Communication plays important role in every terms like when to say, what to say and how we say. Impact of the response changes if any one of the timing is not correct. I learnt my response to any communication is utmost important, because it is faced by me when I am on the other side if response is not received then we think of various permutation and combination, which may create wrong thinking of particular thing and again efforts are required, this is not

like this or like that. Therefore, the response/communication is required to be complete in order to have smooth flow.

Lastly I would like to say there has to be realization of acts and remembrance of other person deeds/goods things and learn from it and keep communication clear.



PURVA BHIDE

1)Recognise: I have recognised that whatever you do n whatever you feel you must and you have to learn to adjust in the atmosphere around you to survive and live a positive life.

2)Remember: We all have knowledge that soldiers, doctors and many people who work for the society are always there to support us and make our life better and easy and I have remembered them...not only these people but their are many souls and respectable idols who have made a difference in my life because their thinking and deeds I have remembered them too..before pandemic I used to respect them but might have never expressed but lockdown made me realise their worth.

3)Reciprocate: From my childhood I was always an expressive girl and very transparent one; but in this period I have learned to reciprocate my words n my deed in an effective way to approach a person and I feel much positive because of that!

Thank you for giving me an opportunity to express myself and spending your time reading these.



**CS. PURVA P.
NAHAR**

Recognise-

I think, it's all about observing things keenly, get to know and understand. The one who can observe is the one who can recognise and once you recognise, the results are always positive. Let it be personal life or professional life things work the same. Let's take an example, whenever you meet your old school friend and he says Hi! but you don't remember him and say Oh I am sorry, I didn't recognize you. The moment you say this, the person deep inside his mind will feel bad. At the meeting with client, if you don't recognize what he is exactly looking for then you would probably lose that client.

I think, recognizing the person's wants, what he needs, what he is looking for, what must have happened to him is a gesture of care and affection. In professional life we can say recognizing is the gesture of curiosity or concern for client's matter.

Now a days, I feel its more important to recognize and be recognized too. Why? In this world of technology, it's very easy to just talk on WhatsApp or Facebook but you can understand and feel that person only when you recognize. Same way, people could understand us only when they recognize us. They can care for us only when they understand us, observe us, know us.

Generally, people are more connected towards who recognize them. They feel more open and comfortable with people who recognize them because they understand them, they care for them. I feel, in today's world, especially this pandemic situation, its time to for us to recognize our dear ones once again who were going apart from us due to this vast tech-savvy world.

I hope you recognize this opportunity of pandemics and take advantage of it 😊

Remember-

Recognizing is meaningless if you don't remember it. For e.g. If I know my best friend's birthday but, on his birthday, I actually forgot it and I didn't wish him, then it will hardly matter if I know or recognize his day.

In these days. We are so occupied with our careers, our dreams that I feel sometimes we are becoming self-centric. In these days, sometime it happens that we only remember people when we are in trouble or we need them. We don't forget purposely; you know but what is important and what matters the most is to realize.

Most of the time, we recognize people, but sometimes problems arose because we fail to express, we forget to communicate. Non-remembrance is a factor which sometimes parts people away from us.

Remembering even a little thing about somebody can make a big difference.

People find themselves recognized when you remember about them, they feel they are being cared, they are being loved. In professional life, clients will feel assured, confident about our organization if we remember about their concerns and matters.

In these days of pandemics, lets take sometime out for ourselves to remember, lets talk to our old school friends, our beloved family, our grandparents, lets memorize them all so that we can always have memories to cherish and remember!!

Reciprocate-

What is reciprocate? That day, I was sad, my mood was not good. I was entering into the office. One of my employees while passing nearby greeted me "Good Moring!" with a very kind gesture. I did not respond because of my bad mood. That employee went silently.

Later on, I realised, why did I do that? Just because of my mood? What will be the use of recognition and remembrance if we don't reciprocate the properly? In my view, recognition + remembrance + proper reciprocation= strong bond

Reciprocation is the way of letting person know that they are recognised and we remember their recognition. It is a way of communicating the same recognition which they have for us.

Then I understood, the way we reciprocate, what we reciprocate matters, it affects the person to whom we are addressing it. If our reciprocals can affect anyone's mood, behaviour towards us then why

not to make it positive? Afterall, who doesn't want people around him to be positive and happy?

There is a quote which says, "Everyone is facing their own battle..Be kind always!!" after reading this quote we actually realize what everyone must be facing in their lives. Sometimes we may scold the maid for not coming, but we don't know what situation she is facing. When she tells us that she was not well then, we feel regretted for scolding her.

There is a song by Justine Timberlake, "What goes around...comes around" same in that way I feel if we reciprocate to good vibes, positive thoughts, positive people only those things and people will come around and if we mess around with negative thoughts only negativity shall come across.

On this note, I feel in this pandemic situation, we should reciprocate more to our loved ones to let them know that they are being loved, cared and they are being recognised!!



**CA. SANKET
NAHATA**

1. Recognise -

It is often felt by humans that their hard work is not recognised or their good deeds are not appreciated enough and they are in constant search of such recognition and appreciation throughout life. I am no exception to this protocol of life and have been hungry for the same throughout till date. But these past few weeks in the wake of the novel Corona virus have led to some self-introspection and realisation that one needs to do that which one seeks first. And as I ponder over it, I have realised that I need to recognise a few things first before I feel I am worthy of any recognition. I would like to take this opportunity to recognise a few things without which I would not be the person I am today – the role of my parents and my grandmother in my upbringing, the efforts of my teachers in giving me the understanding of life, the privileges in life which most people can only dream of having, results of hard work and perseverance, the opportunity to work with such knowledgeable and talented Gurus and mentors, to have a good lifestyle and lastly the role of a life partner and friends in life.

2. Remember –

It is important to remember the little steps taken in life in order to learn from the mistakes made in the past and leave the negativity, failures, despair there itself. People walk in and walk out of your life, but some make a long-lasting impression and these are the ones I try to remember and learn from to become a better person than I was yesterday. I have been blessed to be in company of such iconic personalities in every space of life, be it family, friends, work or social life. I try to remember what my life was earlier and how the efforts of these persons have made my life more livable and enjoyable. Especially in this period of lockdown,

I have gotten to relive the days when my younger sister was born and how I used to be my mother's assistant in every task. It has given me an insight into how much family means to me and does for me and how little of assistance I am in regular life. Rectification in progress!

3. Reciprocate –

I have been a strong believer of the idea that you get in return what you give. Try to be a reflection of what you would like to see in others. The most important feelings in life like love, respect and trust are more often than not experienced through reciprocation. But the urge to reciprocate should come naturally and not out of some ulterior motive.

"The only people with whom you should try to get Even are those who have Helped you." - John E. Southard

In these tough times of Covid-19, I have realised the efforts taken by so many beautiful souls I am surrounded by in making my life easier than it should be and I would like to recognise and remember the same and try my level best to reciprocate the same whenever I am worthy and capable of it.



**ER. DEEPALI
MALEWADI**

1. Recognise:

To have a self-awareness about your own is an ability to RECOGNISE what are your strengths, your weaknesses and areas of improvement for you. So a question may arise why should one work upon these things? Because as a life to Survive we just need three basic needs i.e Food, Clothing and Shelter, however born in a middle class family my needs were easily attained with no issues. But Life is not just meant to survive, in fact it is a beautiful gift we as HUMAN BEINGS, this gift is waste if you don't cherish it.

That's how one should see life as an opportunity, a chance to fulfill your dreams into reality, beautiful emotions, to work towards your goals, to take risk, to go beyond the horizons that's how I Recognized how beautiful outcomes can be made out of your life.

2. Remember:

Often What we plan something doesn't always goes well, after all theory and practical both are way far different. So what happens when you have planned something and have great hopes and believe that it goes well. But after all its *Life*, uncertain and unpredictable it has its own ways to show that nobody has a control over it. That's how My Wedding Plan dated for 05/05/2020 is now just a date nothing much. Whereas in, the days and the months we planned, we put our efforts, our excitement, our emotional investments to execute this plan on My D-day couldn't get successfully implemented. That was a saddening thing for all the people related to me. And of course I am aware its just not me who has gone through this kind of loss in fact it's the Entire World going through such an horrifying situation which is Uncontrollable. Sometimes it becomes difficult to convince yourself but I always make myself REMEMBER this thing that every situation and the time are not similar and this *Too shall pass*. That's how something which you cannot control and things don't work out as you have planned ultimately makes you down a little and demotivate but you need to always Remember

Things will definitely fall into their place at proper time because life surely has much better plan than what you have planned.

3. Reciprocate:

Today Everyone of us have been surrounded with plenty of questions, Anxieties and many more mixed feelings about the Lock-down and the current scenario in terms of our country's economy, our own affected work, life, our plans etc. Although it's a great challenge to keep calm and patience the only wise move and best choice to deal this situation is to RECIPROCATE and not to react and worry. Because not *all storms come to disrupt your life some come to clear your path* that's how we should RESPOND and have belief.



**RUCHI R.
BHANSALI**

Recognise -

Recognise the efforts, people take for you.

Remember -

Always remember those who were there with you in your bad times.

Reciprocate -

Reciprocate in the best way possible to those who never gave upon you.



ADV. PRIYA SHAH

RECOGNISE

The dictionary meanings of the word "Recognize" is to know, to identify, to spot something or somebody which you must have seen, met, identified or experienced earlier. This word will give you thousands of different meanings depending upon how and when you are applying to it.

For me recognition is nothing but realization. Life gives you exams, takes you through odds, to let yourself recognize your abilities to perform your duties and take you to the beautiful path of success as a result of your hard work. Recognition is not just about self but also about an everything and everyone who/ which is under respected, underappreciated and undervalued.

This Covid 19 situation has proven to be the game changer; it gave me chance to recognize worth of needs above demands, lives above money, hospitals above temples, food above luxury items and life above the lifestyle.

This situation has given me ample of time to recognize the mistakes done, opportunities missed, intentions misunderstood, simplicity sacrificed over show off and undue importance given to the things which actually does not even bother when we come to our basics.

REMEMBER

Remember, to recall .

Sometimes sitting idle has its own benefits, it give you chance to remember all that people and their worth in your life, which is typically ignored in our day to day life. In this pandemic , I am locked down at my hometown with my inlaws, I remember every small thing back there in pune. Staying away from my loved once for around 2 months is not an easy task. Feeling of missing is so deep that sometime I feel

depressed, I lose all the hopes and exactly then I remember the guidance's and advices from my mentors like you. They let me remember that this is just a phase, this shall pass soon. Our present situation is not the final destination.

Remembrance also gives me guilt, towards all the mistakes and wrong done's, all the unanswered opportunities and the risks taken while knowing the damage. But then I remind myself that I can not change the past and the best I can do is to correct or undo the things to the greatest possible extent.

On other hand I remember my childhood summer vacations, it seems that life has taken me 15 years back to my school times, this summer is nothing but a flashback of all those beautiful memories.

For me to remember is shuffling in emotions.

RECIPROCATE

To respond.

Reciprocation should be fair, real, quick and natural. Reciprocation is reflection of your thought process.

Doing something is an application of energy, positive or negative, should reciprocate and give it back to you, depending on the situation and circumstances of the moment.

We can reciprocate everything we need.

If we take out time to appreciate life and show our gratitude towards nature, life will reciprocate in 1000 new benefits.

As we are fighting against this virus now, we all are locked-down at home, not disturbing to nature, allowing time to restructure the disturbed environment, NATURE is reciprocating. Air is getting clear and healthier, landscapes are brighter, pollution is gone, sky is seen clearer.

Organizations are reciprocating to the needs of employees, need of alternate working system, and ways to optimal utilization of resources.

Even the feelings reciprocates, you can create a emotional bond with anyone if your heart reciprocates to the incoming love, me and my mother in law is sharing one such bond now and its way beyond our expectations.



CA. KALPESH SHAH

I feel if we focus on following Three "R", we will definitely succeed and can achieve our goals and aims. They are:

1.Recongise : I personally feel that first of all you should "**Recognise Yourself**" in term of Your Strength & Weakness. You just make a plan to overcome the weakness & stronger the strengthens. If you follow this, you can move forward step by step towards success and ultimately can achieve your goals.

So utilise this lockdown period to "Recognise Yourself".

"If you recognise yourself, World will recognise You"

2. Remember: There are so many things that we have to remember always in our life which will boost our confidence and inspire us.

For e.g

1) Things in which You are failure & after you succeed in it.

2) Your God, Parents and well-wishers who help you directly, indirectly in your worst situation.

3) Your turning point of life

Further don't forget to remember to those person/situations who makes your moral down, who feels you very nervous, depress. I fees they are important part of your life and success, as they teach you lesson about to face the situation and makes you stronger innerly.

Everyone should remember and feel proud on them-selves, as they are achieving best than earlier.

Therefore Remember **“Earlier What You Are & Now What You Are”**

Last one, after few years later, you must remember this Lockdown period and feel happiness, as we all enjoyed this time with your family and awaken your inner child.

3) Reciprocate: It is just reacting to an actions, statement or emotion by mirroring it. If you return a fever, return a compliment or respond calmly, the things get sorted automatically, so everyone should get habit to respond other views calmly. It is but of course, if you want to encourage & reciprocate the attention, you can always smile & respond back.



**CA. MANALI
BHALGAT**

The purpose of writing this article is to link my life with the three "R".

Before describing these three "R", I would like to mention that there are many words we use very often interchangeably in our normal course but have we ever given a thought that each of those word is so different from other? There must be a thin line difference in those words but understanding them would let us know that our actions and reactions to life depends on them.

So here are the three "R", I would like to link with my life i) Recognise
ii) Remember iii) Reciprocate.

i) Recognise - During the downs of life, when one of my family member was severely ill, I recognised that the self-questions like Why with my closed one? They have always done good karmas then Why its happening to them? are just increasing the negativity. When I saw the will power, positivity, fighting spirit of my closed one, I recognised that "positivity, determination and affection can do miracles in life. Downs are not meant to be permanent. Its me who needed to recognise how to deal with it".

ii) Remember - The things I recognised from above incident is always remembered by me. It makes me more inclined to takecare of my health. Healthy mind is utmost important to deal any downs of life. The habits formed since back then is treasure for me. I always remind myself that "Whatever happens, happens for good, so to feed my mind with positivity even when the days I feel low."

iii) Reciprocate - I believe anything can be healed with affection and positivity. There was an incident where my friend was quite upset the

whole day. She called me in evening and told the things troubling her the entire day. We had a conversation and after that she said me "You are so positive. I should have called you earlier, in this half an hour conversation I understood what is the solution." These few words of her made me so happy that I could help her. So its during the difficult times of myself and others, it is the real test how I reciprocate what I have recognised and kept on remembering since past years. I would like to keep on reciprocating this message "Be Kind, Be Affectionate and Be Positive. If we can heal other soul with our kindness, affection and positivity, their blessings is the treasure for eternity."



**ADV. MEENAL
KHANDELWAL**

“A person understands the best of all in silence”.

This situation of lockdown has been a great test of patience for all the members of society, being from toddlers to the elderly. The phase has made a great impact even on behaviour patterns. There has been recognition and value of a person in other's life. There is also development and maturity level in understanding things around you.

Lockdown for me began from the day the Virus coming to India was in News. Stepping out was avoided for the safety first reasons. When you are in a mood to all to gear up for a good vacation and something like this crops up, leaves you speechless. Yes, I was planning to come to Pune to my parents for my vacation after a very long time. But Covid 19 ruined it all.

Thereafter all I had to work on was how do I develop myself in the atmosphere I am in and how should I become more efficient in my “Work For Home” and “Work From Home” phase.

Thereon I realised first to fix my time schedule as to what time will I complete Household & get back to my Passion and love the legal field & then back again to my duty to keep my family healthy and fit.

Herein, I found two of my best sources or you may say the most motivating to keep me upright – I credit Suhas Sir for his enriching mails which made me think on my actions and second my husband Nakul who taught me how to overcome fears and how to respond to this situation.

For the 3 R's and Life

1) Recognise:

- Where to be silent.
- Power of patience.
- How can I develop in my profession.

- Value of Money.
- Priorities.
- To examine my own actions.
- Examine what is wrong and right.
- To what makes everyone happy.
- Balance the blow.
- To see the changing behaviour patterns around.
- Feeling of being dominated.
- Need of discussion to move in right direction.
- Who is the correct and genuine person to open up.
- Time is a great healer.

2) Remember :

- Nothing remains constant. This phase shall pass.
- What you recognised.
- To meditate.
- Eat healthy, stay fit and avoid contact in social.
- There are many important things to focus on.
- To build your self- esteem.
- Whatever happens, happens for good.
- No person is same always.
- Yourself. "Give yourself your me time".
- Speak for the right.
- To note your mistakes.
- There is always a family to care.

3) Reciprocate

- Think before you speak.
- Sometimes silence is better.
- Learn from your mistake.

- Respond and not react.
- Be yourself. Do not let others monitor your behaviour.
- Stay Happy.
- Share your problems with the right person.

“Where there is a will, there is a way”

There is always a phase in life which teaches you lessons of life.

In childhood when you have no capacity to think you always consider everyone equal. We are born with the virtue of **Equality**.

Then comes the age where family imbibes in us **values, ethics and manners**.

Then is the school phase wherein you understand **Knowledge is Wealth**.

Then comes college phase wherein you understand your **goal of life**.

Then comes a job phase which teaches you the **world is not as good as you heard in stories**. The **value of every penny earned**. The **importance of silence**.

Then comes phases like Demonitization, Recession and such other financial crisis which show you the **Value of Savings, responsibility towards payment of valid taxes, expense control**.

Then came phase of current Lockdown, which is teaching us:

- 1) Importance of every member of family.
- 2) Health is Wealth.
- 3) Have a habit to save money, there can be any situation any time.
- 4) Cleanliness and sanitation.
- 5) Indoor games exist.
- 6) Exercise/ Meditation/Yoga time can be scheduled.
- 7) Junk is not the only option/ source of food.
- 8) Men and Women should help each other in respective work.
- 9) Learn to handle change of behaviour patterns.
- 10) Family that eats together, plays together, stays together.
- 11) Keep yourself updated.

Every day I undergo some new lessons in this quarantined zone. Life is complex, Life is tricky, twisted and curvy. **Look – Analyse- Respond- Analyse- Conclude.**

This is my view for this Lockdown.



**CS. PRANOTI
SHINDE**

It said that every “obstacle” that you face, brings hidden “opportunity” for you. So true it is! When we were busy living our fast-paced lives, we all faced “obstacle” in the form of “lockdown”. Corona pandemic reduced our pace of life drastically. It was as if a fast running car was brought to halt suddenly due to unforeseen pothole or speed-breaker on the smooth road.

Earlier everyone was overwhelmed by the unprecedented situation. Concept of “lockdown” was new, so was “mandatory work-from-home”. It took weeks to digest the overall happenings around and to adapt to those. Needless to say everyone went through emotional rollercoaster – happy, anxious, sad, overwhelmed, depressed, fearful and what not.

I am not exception to this. I too went through all this. From struggling to put simple time-table to fulfilling additional responsibilities at home, every single thing was challenging and mentally taxing. However, it was the same time that afforded me opportunity to sit back and reflect back on my life. I did all by myself what I had learned in Jagriti Yatra – I did my lifeline exercise.

Lifeline exercise is the one where you revisit your life, plotting all your highs & lows. Mandatory Lockdown & this lifeline activity made me realise how privileged I am. I live a life where I have my dearest people around me; where my friends, colleagues, relatives even teachers keep calling me or texting me just to check on me if I am all good; where I am blessed with 5 fur kids – 1 dog & 4 cats; where I don't have to struggle for basic necessities – food, clothing, shelter; I live a life where I am blessed with every possible good thing that is essential to not only survive but also thrive in life.

Unfortunately, I was taking all these things including my life itself for granted. It took me a virus, followed by mandatory lockdown, to recognise all my blessings.

It is during adversities, that one remember and recall all those magical moments one has lived. And such magical moments can be very simple one – be it hot cup of chai when you take refuge of road-side tea-stall during unexpected rains; or be it the compliment that you get for your work from your senior, any small moment is enough to make your whole day.

And it is the collection of all such tiny little moments that adorn your life in a beautiful way. However, it is us who only want to focus on dark or lame moment. Remembering your best moments & cherishing them is just like that lighting those lamps during Diwali-night which makes it all the more beautiful. Life's highs and lows are nothing but this darkness and light. We need both to decorate our lives & to understand the importance of both.

I realised, we need to recall both these dark & light, high & low moments of life. Journey from low to high shows you your own grit and determination. It shows what a warrior you are & you are your own saviour. High point shows that howsoever worst it can get in life; there is always a hope & brand new tomorrow.

I remembered a time when I had met with serious accident when I was 13 year old. Back then I thought I will never survive & die. Now when I remember that time, I just laugh at my own thought. I have not just survived but thrived. This particular incident also gives me strength that "this too shall pass".

While the "obstacle" was sudden halt of life, "opportunity" was to restructure our lives. In our so called "busy" lives, we rarely acknowledge and thank, let alone reciprocate what goodness we get. Do we ever thank our mom for the lovely delicacies she makes when you are in bad mood? Do we thank the uncle that brews tasty coffee for us? Do we sit back to experience the mystical and healing power of the

nature? Do we even nurture ourselves – our mind, our body? Answer to this is “Yes, I would surely do this if only time permits”.

All these things don't even need more time of yours. All it needs is your response, your reciprocity. This is how growing is done. This is what is needed for co-existence & mutual growth.

Life is short and unpredictable. It is also beautiful. It has millions of blessings to offer & it does offer. However, we don't often remember it. Let alone remember we even fail to recognise it. Needless to say, we therefore don't reciprocate what we get. And that is what makes us anxious, angry easily and we resist to any minute change in our lives.

This pandemic is blessing in disguise, in a sense, it has activated in a synchronized manner following buttons of life - Pause, Rewind, Restart. It is a very rare, once in a millennium opportunity. Let us collectively reboot our lives. Let us coexist, let us grow together. Last but not the least life is beautiful & lucky ones get an opportunity to live it. Let us make maximum out of it & make this world a better place to live. Let us nurture ourselves and those around us & cherish our existence.



**CA. RASHMI R.
AGARWAL**

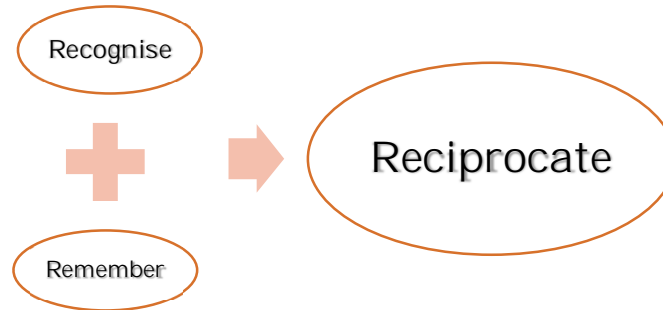
1. Recognize -

Recognize is a thing which many a people fails to recognize. Recognition is directly related to the one's ability to understand the things, acts and scenarios around. Everyone should recognize the value of people around them and act they do. Another most important thing about recognition is to recognize self-ability to do any a thing and find true potential within. Basically, when someone does some act of kindness, or any act of bravery, or appreciable work, people fail to recognize that. When someone is at the mountain of Success and leading towards the sky, people fails to recognize the effort put by that person to reach that level and just start to say that was so easy. Recognition is one kind of realization as to what it takes to do something or achieve something.

2. Remember –

Remember is just opposite to forgot. Remembrance describes a lot about the personality and behavior of people. Usually people tend to forgot, not remember. But that's not their fault, it's the time that drives them. We, as a human should remember the good things, not the bad things. Just for a fun act giver tend to forget and taker tend to remember. If giver remembers, then it could be counted upon as a person of ethics and the trustworthy.

3. Reciprocate-



Reciprocate comes as result of Recognition and Remembrance. When you will recognize something, then you will remember it. Recognize is a first step towards reciprocate, and remember is the second. They are not contrary to the reciprocate but the constructive one. Reciprocate is to give one thing and taking another thing. There is a saying that "If you do something good, that will come back to you, and if you do something, then that too will also come back to you." – that's nothing but the reciprocate.

I would like to relate this 3R's with current scenario of COVID-19 faced by the whole world –

1. We **failed to recognize** the importance of mother earth and the healthy environment in which we were living. We have created huge amount pollution, by cutting trees, increasing no. of vehicles, factory gases, and what not. We did all this without recognizing the consequences of it. It leads us to the unhealthy environment and increased no. of diseases and infections.
2. We **failed to remember** the kindness of mother earth. We are living happily on it. Earth has provided us our basic necessities to survive, food, water, shelter and all.
3. Now, it was a time to **Reciprocate**, by the Mother earth, it has responded to us against our sins made through all this year. If things go out of control, it's the nature who takes the charge of the situation and handle it in its own way. And there is lockdown due to COVID-19, and earth is healing so well. There is reduced pollution, clouds are clear, rivers are clean, hole in ozone layer disappeared.

There are Pro's and Con's to everything, but this could be taken as a lesson to recognize the importance of healthy environment and remember its disaster power and reciprocate (to take proper steps) accordingly so that such situation does not arise in future.



**GAURI SHARMA-
DANGI**

When I start thinking firstly, these three R words seem very much similar and co-related with each other but when I was started thinking deeply about meaning individually, each “R” in itself, is having separately criticized by its own power which is effective in our life.

1. Recognize

I think Recognized meaning is to acknowledge with a show of appreciation, to perceive clearly. In one word it means a Realization of our own circumstances.

I think recognize means also to know someone or something because you have seen or experienced that person or thing before. It is first awareness of our mindset which will take right decision making for our life to accept that something is true or not.

2. Remember

In my point Remember means to recall to the mind by an act or recognizing of memory; think of again to find out is there something is missing in our life????

To remember is relating in different act in our life stages with every relationship to experience with lot off big difference even the little things. For example, sometimes there are situation which we recognize to complete the work but non remembrance of such work will make sometimes in wrong ways. Remember is the thing only we realized when we need it. In my experience I always remembering my mistakes or my disability which recognizing me to not following the same mistake and improving me to best of ability as possible as it can be. We should be always recognized first to acknowledge the what to remember and what to ignore by its own criteria.

3. Reciprocate

Reciprocate need not always be in the matters of work or anything. It can also be in the form of work devoted towards strengthening the relationship. If one partner is working hard to make the relationship work during a difficult time and the other is not making any effort whatsoever, the relationship is surely go down because it requires a concerted effort from both the partners to sustain a compatible relationship.

My father always teach me not only by his life experience but I personally feel by his actions that life is we should always improve the positive aspect, make habit of ignoring the unwanted memories and remember to the present mind on perfection to react on our future state of mind.

He always says me that,

“How people treat you is their karma, how you react is yours.”

We know that what goes around will come back around. Call it karma or one of the other laws of the universe, but I assure that if you are aware it will not affect on yourself. You'll stop getting asked for your help. i.e. You won't get called back on interviews. You'll miss out on deals and opportunities that would have served as the gateway to future successes.

Reciprocity is a process of exchanging things with other people in order to acknowledge the mutual understanding.

During This period of Lockdown due to Covid -19 pandemic were full of ups and downs and would be our own space to remember forever. Let's cherish memories to be recognized and reciprocated in the life lessons to follow the life long experience.

THANK
YOU!