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From gifting the world the concept of “zero” to cultivating philosophies that harmonize science, spirituality, and sustainability, India has long shaped global thought with wisdom rooted in its timeless resilience. Our nation’s economic strength once earned it the title ‘*Sone ki Chidiya*’ (*The Golden Bird*), a testament to its unmatched stability and prosperity. As time evolved, visionary leaders recognized the need for a body of trusted financial professionals who could guide India’s growth with integrity and precision. This responsibility found its rightful custodian in the Chartered Accountant.

Enacted in 1949, before the Constitution came into force, the Chartered Accountants Act laid the foundation for the accountancy profession and granted it institutional autonomy. The Act not only formalized the role of professionals in the field and conferred upon them the distinguished designation of Chartered Accountant, but also highlighted their importance as guardians of transparency and integrity in India’s economic landscape.

The profession today is the fulcrum of India’s financial integrity and economic stewardship. It is working with full determination and dedication to fulfill its responsibility as bestowed upon it under the historic mandate to uphold accountability, ensure transparency and safeguard the

Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth

nation’s economic interests. Chartered Accountants are serving as the quiet architects of successful financial systems, strengthening the pillars on which the economy stands. The Institute, as the wellspring of growth for professionals, has charted a journey defined by Independence, Integrity, and Excellence.

ICAI has always stepped forward to serve as the guide of a forward-looking economy. At the heart of the Institute’s consistency lies its timeless motto “*Ya Esa Suptesu Jagarti*”, which has inspired the CA professionals to stay vigilant and be ahead of the curve, while staying committed to continuous learning in their respective areas. The stature and the global acclaim of ICAI’s professionals stem from the values embedded in the ICAI motto, which has led to its fundamental and indispensable role in nation-building. The ascent of the Indian economy and the global image of the profession are testament to the profession’s competence and credibility, as well as the ability to keep reinventing itself and be ahead of the curve to lead amidst the dynamically evolving economic landscape.

ICAI has, over the years, nurtured a large pool of highly trained professionals who support businesses, enhance compliance, improve financial reporting, and drive operational efficiency across industries. Additionally, through initiatives that support MSMEs, Startups, and entrepreneurship, the Institute has emerged as a trusted advisor promoting governance and acting as a catalyst for sustainable transformation. The

consistent efforts of the Institute for a growing nation are further strengthened by its growing and extensive network of 5 Regional Councils and 185 Branches, which ensures accessibility, consistent knowledge dissemination, stronger professional engagement, and deeper integration with local and national growth.

The Institute’s growing impact has naturally extended beyond national boundaries, driven by the global competence and resolute commitment of its professionals. ICAI has evolved from a domestic pillar of financial governance into a respected international stakeholder and a trusted architect of accounting excellence worldwide. To support this expanding global footprint, the Institute has established overseas Chapters, entered into 8 Qualification Reciprocity Agreements and 16 Technical Cooperation Agreements, and built a strong international presence through 54 Chapters and 31 Representative Offices across 85 cities in 47 countries, reflecting the rising stature of the Indian Chartered Accountancy profession on the world stage. Today, ICAI promotes global cooperation, creates opportunities for Chartered Accountants moving abroad, participates in international forums, and contributes to shaping global accounting dialogue, reflecting its evolution from a national institution to a global leader. ICAI’s contributions towards the globalization of the CA profession led to its affiliation/membership with 15 International Bodies.

The foundation of ICAI’s global stature lies in its long-standing contributions

at the international forums since the early decades of its formation. The Institute has served as the founding member of global professional bodies such as the Confederation of Asian and Pacific Accountants- CAPA (1957), International Federation of Accountants- IFAC (1977), South Asian Federation of Accountants- SAFA (1984), Edinburgh Group (2001), and the Asian Oceanian Standard Setters Group- AOSSG (2009), which has empowered the Institute to go global and reap the benefits of extensive exposure to international best practices. These engagements have not only elevated ICAI's institutional influence but also opened meaningful mobility pathways for Indian Chartered Accountants worldwide. Today, the forward-looking vision of the Institute is reflected in the expanding global footprint of our professionals, with over 40,000 members contributing across international markets, a testament to the growing global demand for the rigor, reliability, and excellence they represent.

From Professional Mastery to National and Global Impact

The broadening horizons of the Institute have opened new realms of opportunity for its members. Today's Indian Chartered Accountants are not only versed in traditional accounting and auditing, but also skilled in forensic accounting, sustainability reporting, insolvency, valuation, data analytics, and digital governance, competencies that are increasingly vital in a rapidly changing global economy. This diversified expertise enables them to navigate evolving challenges such as rising debt levels, persistent inflation, geopolitical uncertainty, digital transformation and intensifying climate risks. The Institute always stands for its members and pushes them to become better, ensuring they remain adaptive, competent, and globally relevant. Against this backdrop, ICAI's 4.5 lakh-plus members and over one million



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students stand ready to meet global demand for ethical and skilled finance professionals. By aligning education and training with emerging global standards, including sustainability, transparency, digital assurance, and ESG reporting, ICAI continues to prepare its members to serve as trusted advisors, capable of supporting both corporate and national growth with resilience, foresight, and excellence. Equipped with these skills and driven by institutional support, our members are also integral to shaping standards and practices that strengthen India's economic framework.

The Institute, as a Standard setter, has remained committed to building a transparent and sustainable future. The Institute recognizes that a robust economy is the backdrop of a nation's competitiveness. Over the years, the Institute has strenuously supported the development of standards in accounting, assurance, forensic, internal audit, sustainability, and other best practices to build India as a rising, attractive destination for foreign institutions. With India shining bright as the fourth-largest economy, a likely GDP growth of 6.8% in the financial year 2025-26, the lesson is that we all can contribute towards enhancing India's economic

footprint and credibility on the world stage. Analysts indicate that India is on the right path to rank among the top three global economies by 2030, with a potential GDP of approximately \$7.3 trillion.

Building on this legacy, ICAI was, is, and will continue to be at the forefront when it comes to building economic resilience, enabling inclusive growth, and undertaking capacity-building initiatives, skill development programs, community welfare, and public service.

Learning Ecosystem

Building on its commitment to empower professionals and budding minds and strengthen India's economic framework, ICAI has developed a dynamic learning ecosystem that forms the foundation of knowledge leadership. The Institute has always ensured that its members and students develop deep technical competence in accounting, auditing, taxation, finance, and law, as well as promoted strategic leadership skills, analytical thinking, technical prowess and professional judgment. Through its mandatory articleship program, ICAI integrates real-world experience into education, enabling students to learn directly from professional practice.

The profession has built its legacy of trust through continuous professional development by introducing post-qualification courses, and specialized certifications and programs for developing future-ready skills aligned with international best practices, to steer the Indian economy on the path of progress. In alignment with its objective to nurture skilled professionals, the Institute has trained 22,000+ members in Ind AS. Furthermore, the Certificate Course on Overseas Outsourcing Services has been launched in the US and UK jurisdictions. DISA 4.0, advanced certifications in cybersecurity/data protection,



and a forthcoming Diploma in Forensic Investigation will cement its stature as a global frontrunner in IS Audit, Cybersecurity, and Forensic accounting disciplines.

Additionally, in the direction of nurturing professionals for the global market, ICAI has partnered with renowned institutions to offer online foreign language courses in German, Spanish, French, Japanese, and Business English. Driving towards the AI oriented economy of tomorrow, ICAI has also introduced AI-driven tools like CA GPT, demonstrating its strong commitment to equipping members with the knowledge and skills required to embrace emerging technologies. Further, to address the complexities of ESG disclosures, sustainable finance, and climate change, the Institute is committed to ensure that its members have the skills and support necessary to stay aligned with sustainability trends.

VISHWANIYA – The Guiding Principle

VISHWASNIYA is adopted as the guiding theme for the year 2025, which is deeply rooted in ICAI's values of trust, excellence, and a nation-first approach. The theme reinforces ICAI's role in shaping a dynamic financial ecosystem while supporting India's journey toward becoming a global

economic powerhouse by 2047. The VISHWASNIYA framework is built on eleven core principles:

- V** - Vision for Viksit Bharat
- I** - Integrity & Ethics
- S** - Sustainability & Social Impact
- H** - Holistic Professional and Leadership Development
- W** - Wellness & Work-life Balance
- A** - Accelerating Digital Transformation
- S** - Stakeholder Engagement
- N** - Nation-first Approach
- I** - Innovation & Entrepreneurship
- Y** - Youth and Women-led Development
- A** - Accountability, Trust, and Transparency

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Global Thought Leadership

ICAI's intellectual capital lies in its proactive embrace of emerging domains such as sustainability reporting, ESG

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disclosures, digital assurance, forensic sciences, insolvency, valuation, cybersecurity, and AI-driven tools, positioning the Institute as a globally relevant thought leader. This global stature has been further reinforced through the hosting and organization of high-profile international events that set benchmarks for knowledge exchange and policy dialogue. Notably, ICAI proudly hosted the World Congress of Accountants (WCOA) 2022, a landmark event that brought together global thought leaders to discuss the future of accounting and governance. In 2023, the Global Professional Accountants Convention (GloPAC) provided an extensive platform for knowledge-sharing among international accounting professionals, while the World Forum of Accountants (WOFA) 2025 created a one-of-a-kind forum for AI, innovation, sustainability, and global collaboration. Through these initiatives and its cutting-edge focus on emerging professional practices, ICAI continues to shape global accounting discourse and inspire professional excellence worldwide.

WOFA 2.0

Bridging our Institute's professional capabilities with the world's evolving expectations, the year 2026 will again welcome a unique event. ICAI opens the doors to the World Forum of Accountants 2026 (WOFA 2.0) for a gathering defined by collaboration and a shared commitment to strengthening global confidence, setting the stage for dialogue transcending borders and advancing the profession's highest purpose.

The theme “Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth” reflects the aim of the World Forum of Accountants 2.0.

Key thematic areas of WOFA 2.0



Ethics, Integrity & Global Trust in the Digital Era- Ethical stewardship becomes the profession's most valuable currency as digital systems reshape transparency, reliability, and public confidence.



Sustainability, Climate Action & Social Impact- The profession plays a pivotal role in translating environmental and social commitments into credible disclosures that guide responsible investment.



Digital Transformation, AI & Innovation Leadership- As intelligent systems redefine financial analysis and decision-making, accountants lead the charge in embedding responsibility, accuracy, and oversight into digital innovation.



Resilient Leadership, Wellness & Work-Life Balance- The profession embraces a model of leadership that values human resilience as much as technical excellence.



Global Collaboration & Cross Border Partnerships- In an increasingly interconnected marketplace, the profession facilitates harmonization of standards and mutual recognition across jurisdictions.



Youth & Women-Led Development for Global Leadership- Emerging professionals and women leaders bring fresh vision, inclusivity, and dynamism to the global financial landscape.



Public Financial Management & Nation- First Governance- Accountants uphold fiscal discipline, transparency, and accountability within public institutions—cornerstones of national development.



Entrepreneurship & Economic Growth through SMEs and Start-Ups- The profession empowers enterprises with strategic financial insight, disciplined compliance, and sustainable growth pathways.



MSMEs & Startups: Engines of Inclusive Development- By guiding smaller enterprises through formalization, risk management, and access to finance, accountants help broaden economic participation.



Next-Gen Skills for a Future Ready Profession- Rapidly evolving markets demand professionals who combine digital fluency with ethical intelligence and global perspective.

It highlights ICAI's vision to prepare the accounting profession for emerging challenges and for the shifts taking place in global economic landscape, while representing the nation's professionals and promoting trust, knowledge, and ethical leadership worldwide. The theme enunciates the profession's evolving responsibility, to build strong national institutions while simultaneously engaging in cross-border knowledge exchange, harmonizing standards, and enabling a more transparent, accountable, and sustainable global order.

WOFA 2.0 is not merely a conference; it is a global movement for the future of the profession. It is an Expanded, Elevated, and more Exciting event than ever before, which offers such grandeur for the global accountancy and finance community to connect and lead the ever-changing dynamics

of the field. It is going to be an expected gathering of 20,000 delegates from various countries worldwide, including policymakers, regulators, and industry stalwarts.

Summing up

All these developments collectively redefine the modern Chartered Accountant. Our members today are multidisciplinary experts leveraging advanced analytics and navigating complex international regulatory environments. This goes on to show the dynamic nature of this profession. As India moves confidently towards a digital and globally integrated economy, Chartered Accountants remain the stewards of trust—**Vishwasniya** in every sense, empowering progress, inspiring confidence, and upholding the core values that define our profession.

A nation moves forward with confidence when its profession learns, adapts, and leads ahead of every challenge. A profession that uplifts its nation can inspire the world, and a profession that connects with the world can help its nation soar even higher.

These thoughts succinctly share the vision and the journey of the Chartered Accountancy profession, anchored in precision, integrity, and public trust. The Profession has emerged as a change agent shaping economic direction, institutional resilience, and societal progress. ICAI's resolute commitment to excellence has ensured that the profession evolves in tandem with the world's most transformative shifts, from technological disruption to sustainability imperatives and the growing complexities of global finance.