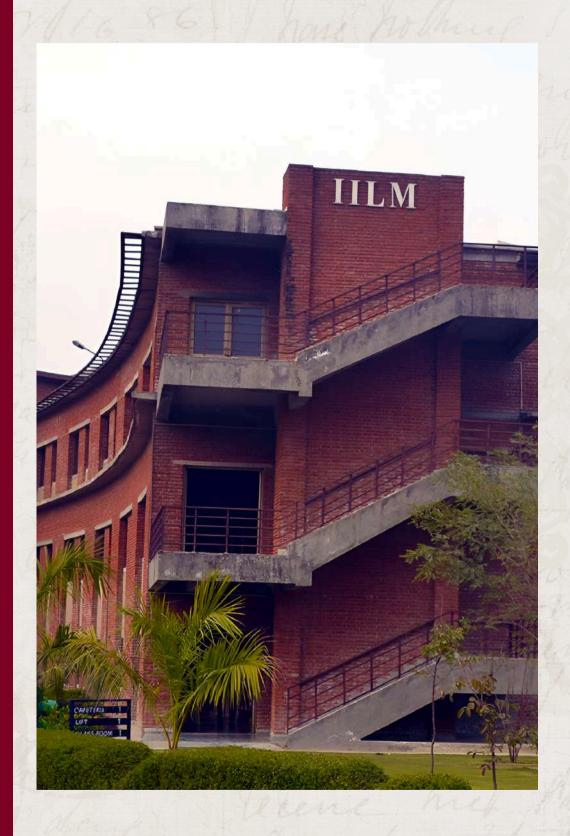


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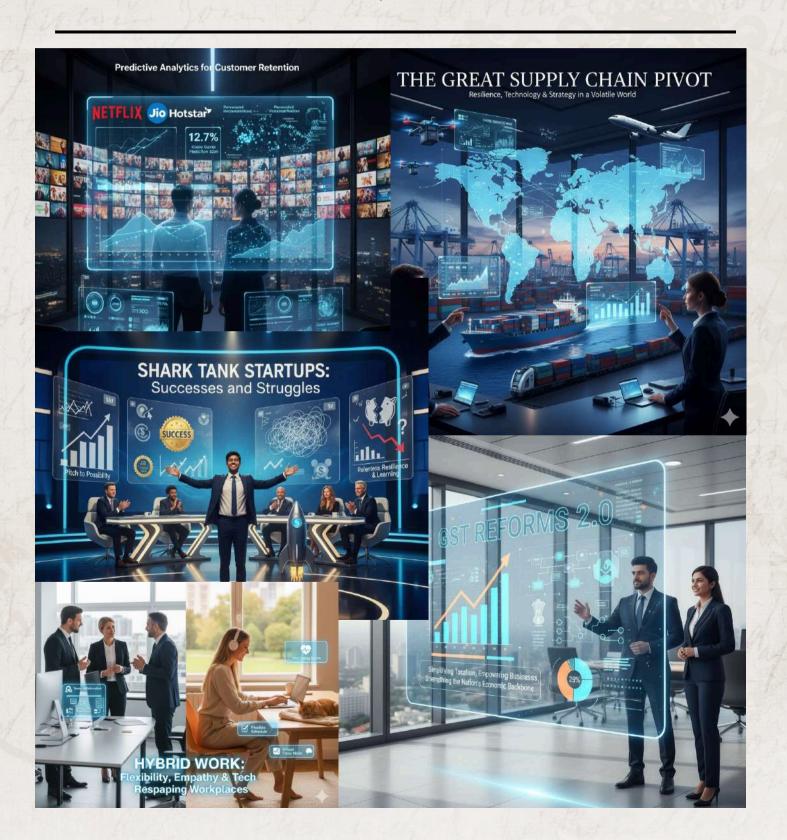
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LEARN WITH PURPOSE, LEAD WITH PURPOSE





"CURATING PERSPECTIVES, CREATING FUTURE INSIGHTS."





FROM THE EDITOR'S SNAPSHOT

GLIMPSES: Ideas That Redefine Tomorrow

In a world where pace defines progress, this issue brings stories that capture the spirit of transformation from the chaos of metro life to the precision of global supply chains.

We begin with "Life in the Metro?", a vivid reflection of the modern professional's struggle to balance ambition with well-being. Long commutes, endless deadlines, and the post-pandemic shift to hybrid work have redefined what it means to "go to work." Following that, "Hybrid Work and Its Effect on Employee Well-being" dives deeper into this evolving landscape, exploring how flexibility, empathy, and technology are reshaping workplaces and how companies like Microsoft are leading this cultural revolution.

From offices to OTT, "Netflix and JioHotstar: Predictive Analysis for Customer Retention" pulls back the curtain on how streaming giants use data to keep us hooked. Behind every click and binge lies an algorithm predicting, persuading, and personalizing entertainment like never before.

Entrepreneurial energy takes center stage in "Shark Tank Startups: Successes and Struggles." It celebrates the daring dreamers who turned pitches into possibilities, while reminding us that every success story is backed by relentless resilience and learning.

Next, "The Great Supply Chain Pivot" reveals how global trade is moving from efficiency to endurance embracing resilience, technology, and strategy in a volatile world.

Finally, "GST Reforms 2.0" captures India's bold fiscal evolution, simplifying taxation, empowering businesses, and strengthening the nation's economic backbone.

Together, these stories form a panoramic portrait of progress, where innovation meets introspection, and every shift, struggle, and success brings us one step closer to a smarter, stronger tomorrow. They serve as a reminder that transformation begins with vision and grows through persistence, a spirit that defines our times. Each narrative, in its own way, echoes the resilience of individuals and institutions striving to evolve in an unpredictable world.

From technological revolutions to human adaptability, from startups finding their footing to nations rewriting economic blueprints, every step reflects our collective pursuit of betterment. These stories not only inform but also inspire, urging us to think deeper, act bolder, and embrace the change shaping our future.

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Life In The Metro

Cheshta Seth & Hrishita

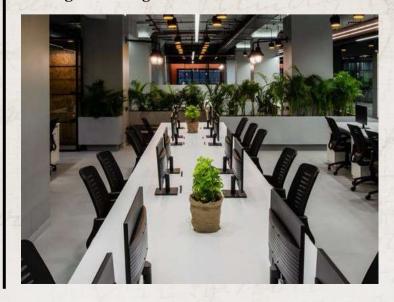
Imagine travelling four hours to work a nine-hour shift, five days a week, all for a six-figure salary. This is the reality for the average employee in a bustling metropolitan city. In today's competitive world, many professionals spend a significant portion of their lives commuting, especially in major metro cities.

This was the norm until the COVID-19 outbreak introduced the world to working from home. When businesses were on the verge of shutting down and economies were at an all-time low, the shift work to remote was breakthrough in corporate operations. With new tools like Zoom and Microsoft Teams, connectivity no longer requires physical presence. Homes became offices, and commute time was saved, sparking a revolution in how companies function. Organizations gained global access to talent pools with lower overhead costs. With fewer in-office distractions, employee productivity increased, and greater flexibility led to higher morale. However, there are two sides to every coin. By the time the world was free from lockdowns, companies began noticing downsides of remote work. Not only was it harder to build a strong company

culture, but measuring employee productivity also became challenging.

Collaboration suffered, and cybersecurity emerged as a major concern. With employees working from various locations, companies became more vulnerable to data breaches if remote systems were not adequately secured. Soon, employers wanted to return to the traditional workplace model. Employees, however, were reluctant to give up their newfound flexibility and better work-life balance. To resolve this impasse, a new model was introduced: the hybrid model.

The hybrid model combines in-office and remote work. It quickly gained popularity among both employees and employers, as it offered the benefits of both systems and was widely adopted. While implementation varies, the core idea of finding a middle ground remains consistent.



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A real-life example can be seen at Tata Consultancy Services (TCS), one of India's largest IT firms.

Post-pandemic, TCS adopted the '25x25' model, where only 25% of employees need to be in the office for 25% of their time. This model highlights both the benefits and challenges of hybrid work. On the positive side, employees enjoy greater flexibility, reduced commute stress, and improved worklife balance. However, some report feelings of isolation, blurred boundaries between work and home life, and concerns about career growth when working remotely for extended periods. This example shows that while hybrid work can enhance well-being, it requires careful management to avoid negative effects.



After the pandemic, Microsoft also introduced a flexible hybrid model in 2021, allowing

employees to work from home part of the week and come to the office when collaboration was necessary.

This approach received mixed reactions. On the brighter side, parents and caregivers appreciated the increased flexibility. Surveys revealed a significant improvement in worklife balance and a decrease in commute stress. With greater control over their schedules, employees experienced a notable boost in motivation and overall well-being.

On the other hand. some workers complained of digital fatigue due to long online meetings. Remote learning and networking proved particularly challenging new hires. Team bonding significantly affected. feelings of disconnection became common among colleagues.

Microsoft's experience demonstrates that hybrid work can positively impact wellbeing by reducing stress and improving balance. However, companies must address issues like social isolation and overwork to fully support their employees.

In conclusion, the hybrid work model has emerged as a sustainable middle ground between the pre-pandemic office routine and the flexibility of remote work. While it presents unique challenges, with thoughtful planning and clear policies, companies can harness its benefits to create a more balanced and productive workforce.

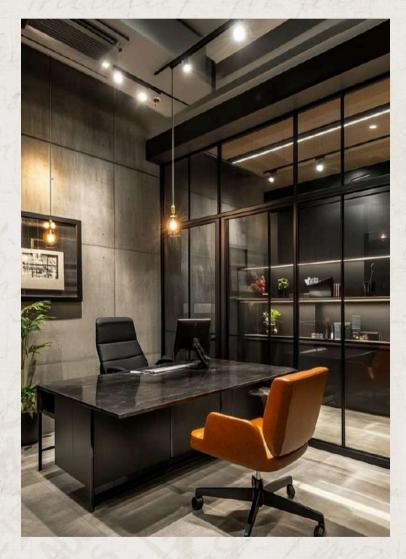
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HYBRID WORK AND ITS EFFECT ON EMPLOYEE WELL-BEING

- Sansriti Rawat



The COVID-19 pandemic fundamentally transformed business operations, accelerating a massive shift toward hybrid work models. Defined by a flexible blend of remote and in-office work, this system is now widely considered the future of work across industries. But what is the long-term impact of hybrid work on employee well-being?

Microsoft, a global technology leader, offers a compelling case study that highlights both the benefits and challenges of this transition.

"We have seen two years' worth of digital transformation in two months."

- Satya Nadella, CEO, Microsoft

At the onset of the pandemic, Microsoft swiftly adapted to remote work, introducing flexible policies that allowed employees to work from home several days a week while reserving the office for collaboration. The goal was to empower employees while maintaining productivity.

THE UPSIDE: FLEXIBILITY AND WORKLIFE BALANCE

A significant advantage of hybrid work is the flexibility it offers. Employees gain more control over when and where they work, reducing commuting time and better accommodating personal commitments.

Consider Priya, a project manager at Microsoft. With two young children, she found that the hybrid model allowed her

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to balance professional and family responsibilities more effectively.

"Being able to attend parent-teacher meetings during the day has made me less stressed and more focused during work hours," she says.

This flexibility often leads to increased job satisfaction and productivity. Internal Microsoft surveys indicate that employees who can choose their work environment report higher levels of engagement.

THE HIDDEN COSTS: ISOLATION AND BURNOUT

However, hybrid work is not without its challenges. Many employees report feelings of isolation due to reduced face-to-face interaction. The casual, spontaneous conversations that often spark creativity are harder to replicate virtually. According to the Microsoft Work Trend Index, 54% of workers feel overworked and struggle to disconnect in a hybrid environment.

To address this, Microsoft enhanced its digital toolkit, upgrading Microsoft Teams with features such as virtual coffee chats and focus-time reminders. Managers are also encouraged to conduct regular one-on-one check-ins that focus not only on tasks but also on personal well-being.

MENTAL HEALTH AND EMPATHY: THE NEW LEADERSHIP MANDATE

Satya Nadella emphasizes the importance of empathy in leadership:

"When people feel heard and valued, they're more likely to thrive."

In line with this philosophy, Microsoft expanded its mental health resources, offering access to professional counselling, well-being workshops, and digital wellness applications. These initiatives provide employees with multiple avenues to seek support when feeling overwhelmed.

REIMAGINING THE WORKPLACE

Microsoft has also redesigned its offices to function as collaboration hubs rather than rows of individual desks. The concept is straightforward: reserve office visits for brainstorming, team meetings, and social interaction, while allowing focused individual work to happen remotely.

This shift enhances employees' sense of purpose and reduces the monotony of daily office routines. Survey data show that employees who engage in intentional in-office collaboration feel more connected and productive.



AVOIDING INEQUALITY: ENSURING FAIR GROWTH

A major concern with hybrid models is the potential emergence of a two-tier workforce. Remote workers may feel overlooked during performance reviews or miss promotion opportunities due to lower visibility.

Microsoft addresses this by focusing on outcome-based evaluations rather than hours logged online, ensuring that career growth depends on contribution, not physical presence.



Hybrid work presents both opportunities and challenges. Microsoft's experience demonstrates that with the right balance of technological tools, empathetic leadership, and intentional office redesign, organizations can enhance employee well-being while sustaining productivity.



As Satya Nadella aptly states:

"Our industry does not respect tradition it only respects innovation."

Thoughtfully embracing hybrid work is more than a trend; it is a step toward building a healthier, more productive, and more innovative work culture.





NETFLIX AND JIOHOTSTAR: PREDICTIVE ANALYSIS FOR CUSTOMER RETENTION

- Anveshan Club

Over the last decade, streaming platforms have become part of everyday life. Instead of waiting for scheduled television broadcasts, viewers now use apps like Netflix and JioHotstar to watch shows, movies, and sports on demand. Both platforms invest heavily in content, technology, and advertising. Their significant challenge is not only attracting new users but also ensuring that current subscribers remain loyal. Customer retention is more valuable than acquisition, as long-term subscribers provide consistent revenue. Predictive analysis-which uses customer data and behavioral patterns to estimate cancellation risks-plays a major role in this strategy.

CURRENT SITUATION AND STATISTICS

Netflix is the world's largest streaming platform, with approximately 300 million paying subscribers worldwide as of 2025. Its monthly churn rate is close to 2%. Research indicates that about 50% of users who cancel return within six months, and more than 60% return within a year. These figures demonstrate Netflix's effective systems for reengaging former customers.

The Indian market operates differently. In Disney+ Hotstar 2024, merged JioCinema to form JioHotstar, creating the country's largest OTT service. JioHotstar reported 280 million subscribers in 2024-a sharp increase from the 35.5 million subscribers Disney+ Hotstar had in 2023. This growth is largely driven by cricket, especially high-profile tournaments like the Indian Premier League, which attract millions of viewers. The Indian OTT market reached approximately 547 million users in 2024 and continues to expand annually.

THE ROLE OF PREDICTIVE ANALYSIS

Predictive analysis uses viewing history, app usage, and other behavioral data to identify early signals of potential cancellation. A customer might log in less frequently, stop finishing shows, experience repeated streaming issues-all indicators of waning interest. In India, user behavior is also influenced by seasonal events. Cricket seasons or major festivals can drive subscription spikes, but once these events conclude, users may cancel. Predictive tools help companies anticipate these patterns and prepare proactive retention strategies.

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APPLICATIONS IN RETENTION

Netflix uses predictive analytics recommend content tailored to each viewer's preferences and to notify subscribers when new seasons of their favorite shows are released. These personalized touches help keep the service relevant to users' daily lives. JioHotstar excels in event-based engagement. Live cricket is its primary draw, and the designs special packages and platform promotions around tournaments to maintain user activity. Additionally, JioHotstar invests in regional language content, using local shows and movies to attract and retain viewers across India. Both platforms also prioritize win-back campaigns.

Since many former Netflix subscribers eventually return, the company uses targeted emails and special offers to encourage earlier re-subscription. JioHotstar employs similar tactics around major sporting or cultural events.



CHALLENGES

Retention strategies face several obstacles. Price sensitivity is a major factor in India, where many subscribers sign up only for the cricket season and cancel afterward. Privacy is another concern; excessive personalization can make users feel overly monitored. While short-term offers and discounts may boost subscriber numbers temporarily, they can erode long-term profitability. Companies must apply predictive analysis thoughtfully to balance user comfort with business objectives.

CONCLUSION

Netflix and JioHotstar operate in distinct markets but share the common challenge of maintaining customer engagement. Netflix uses predictive models to reduce churn and successfully re-engages a large portion of former subscribers. JioHotstar experiences rapid growth during cricket tournaments but must work harder to retain users afterward. Predictive analysis enables both platforms to identify at-risk subscribers early and implement targeted retention strategies. Ultimately, retention hinges on delivering clear value and ensuring the service remains relevant to users' lives. that predictive Companies combine insights with a deep understanding of viewer preferences are best positioned to build strong, loyal subscriber bases.



SHARK TANK STARTUPS: SUCCESSES AND STRUGGLES

- Maira Mahmood

Shark Tank India, inspired by the American TV show, has become a highly successful platform for aspiring entrepreneurs since its 2021 debut. The show features "Sharks", prominent investors like Aman Gupta, Anupam Mittal, Namita Thapar and Vineeta Singh, who invest in promising businesses. While some startups gain visibility and customer recognition even without an investment, others secure both significant funding and invaluable mentorship. The journey of these entrepreneurs is a compelling mix of inspiring successes and inevitable struggles.

TALES OF TRIUMPH

The success stories emerging from Shark Tank India are powerful testaments to the show's impact. Skippi Ice Pops is a prime example. Before appearing on the show, it was a small Hyderabad-based venture. After securing a ₹1 crore investment from all five Sharks, its sales skyrocketed 40 times within just a few months. The brand gained national recognition, expanded into new markets, and became the first organized player in India's nostalgic ice pop industry. Another remarkable success is Bummer, a direct-toconsumer (D2C) comfort-wear brand.

The startup impressed Aman Gupta and

Namita Thapar, who invested ₹75 lakh for equity. With their mentorship, Bummer scaled its operations, improved distribution, and built a stronger online presence. The company reported massive growth, evolving into a recognized name in the premium underwear and loungewear segment.

THE OTHER SIDE OF THE COIN: INEVITABLE STRUGGLES

However, for every success story, some face significant challenges, ventures revealing that a Shark Tank deal is not a guaranteed ticket to long-term prosperity. TagZ Foods, a brand offering healthier snack options like popped potato chips, often comes up in this context. While it secured funding on the show and saw initial sales growth, it later faced operational struggles. The high competition in the FMCG sector and pricing challenges made it difficult to maintain profitability at scale. The brand gradually disappeared from shelves and online platforms, and was eventually acquired by Reliance in a deal reported in November 2024.

TagZ is not an isolated case. Other brands, such as JhaJi Achaar and Hammer Lifestyle, have also faced similar operational and scaling difficulties after their television debut.



CONCLUSION: A LAUNCHPAD, NOT A FINISH LINE

In conclusion, the inspiring journeys of Skippi Ice Pops and Bummer demonstrate that Shark Tank India can catapult small ventures into national brands when innovation, sharp execution, and expert mentorship align. Simultaneously, the experiences of TagZ Foods and others reveal that television exposure and

funding alone do not guarantee success. Sustainable growth ultimately depends on a robust business model, scalability, and resilience in competitive markets. Shark Tank India has proven to be a powerful launchpad, but it is certainly not the finish line for Indian startups.

THE GREAT SUPPLY CHAIN PIVOT: FROM EFFICIENCY TO RESILIENCE

- Ravi Ranian

For nearly half a century, the mantra of global business was "Just-in-Time" (JIT). Pioneered by Toyota, this model revolutionized manufacturing and logistics by optimizing supply chains to minimize inventory costs. Raw materials and components arrived precisely when and where they were needed, creating a lean, efficient, and cost-effective system that defined an era of globalization. Today, that era is over.

A confluence of geopolitical turmoil, trade conflicts, and global disruptions has exposed the inherent fragility of JIT supply chains. The U.S.-China trade war introduced tariffs that upended manufacturing strategies, while the COVID-19 pandemic revealed how a single bottleneck could halt global production. More recently, the war in Ukraine has forced a

strategic re-evaluation of energy and raw material dependencies. These events have sounded the alarm, compelling businesses to pivot from an efficiency-centric model to one built on resilience. The new strategic imperative is to build "Just-in-Case" supply chains.

This paradigm shift is not a simple tactical adjustment; it represents a fundamental reevaluation of risk. Companies are now willing to pay a premium for redundancy and geographic diversity. The focus no longer depends solely on the lowest unit cost, but on the total cost of risk—including the potential for severe disruption that could halt production, trigger financial penalties, and damage brand reputation.

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This shift has led to the rise of new sourcing and manufacturing strategies. "Near-shoring," the practice of relocating production to neighboring countries, is gaining traction. Firms in North America are moving operations to Mexico, while European companies are expanding into Eastern Simultaneously, "friend-shoring"—shifting supply chains to politically aligned and trusted nations-is becoming a key component of national and corporate policy. This strategy minimizes risk and is reshaping global trade routes and capital flows.

Technology plays a vital role in building stronger, more secure systems. To manage these complex, multi-location networks. businesses are investing heavily technologies that provide real-time visibility and predictive analytics. AI and machine learning analyse vast datasets-from weather patterns and shipping data to geopolitical forecast potential disruptions. Blockchain creates transparent digital ledgers to trace a product's journey from raw material to final delivery, ensuring authenticity and ethical sourcing. This level of digital transformation is essential for an effective "Just-in-Case" model.

For MBA students, this transformation represents a career goldmine. The demand for skilled professionals who can navigate these complexities is rising steeply. New roles are emerging in supply chain risk analysis, global sourcing management, and operational strategy consulting. The modern business leader must possess a unique blend of skills: deep data analytics expertise, a keen understanding of global geopolitics, and the ability to optimize a supply network that is no longer a simple linear path, but a complex and interconnected web.



In the end, this new supply chain imperative signals clearly that the old ways are no longer sufficient. The singular focus on efficiency has shifted to a more practical and balanced approach. As businesses de-risk their operations, they are not only securing their own futures but also contributing to a more stable and sustainable global economy. For the next generation of business leaders, understanding and championing this great pivot will be the key to success.

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GST REFORMS 2.0: NAVIGATING NEW CHALLENGES AND OPPORTUNITIES

- Khushi Chandra & Himanshu Bisht

The introduction of the Goods and Services Tax (GST) in 2017 marked a monumental shift in India's fiscal landscape. reconfigured the complex indirect tax system into a unified "One Nation, One Tax" framework. While GST 1.0 dismantled interfiscal barriers and created integrated national market, it also faced criticism due to operational complexity. The launch of GST Reforms 2.0 in September 2025 signals India's transition from a multirate system to a streamlined structure, aimed at enhancing ease of doing business and fueling economic resilience.

WHY REFORM WAS NEEDED

Despite its visionary approach, GST 1.0 presented significant operational challenges. The five-tier rate structure (0%, 5%, 12%, 18%, and 28%) led to classification disputes and compliance bottlenecks, particularly for MSMEs. While it mitigated the "tax-on-tax" cascading effect, new distortions—such as the inverted duty structure—created unintended inefficiencies.

The rise of new-age sectors like e-commerce and online gaming further exposed these limitations, highlighting the need for a more agile system. GST 2.0 is not just an incremental update but a strategic response to these persistent challenges. Its core objectives are twofold:

- To reduce the compliance burden and foster formalization and growth
- To ensure long-term revenue sustainability for both central and state governments

THE THREE PILLARS OF GST 2.0

- 1. Structural Reforms: Recalibrating inputoutput tax mechanisms to eliminate distortions such as the inverted duty structure, thereby providing industries with predictable tax policies for long-term investment and strategic planning.
- 2. Rate Rationalization: Consolidating tax slabs from five to four tiers: Nil for essentials, 5% for common-use goods, 18% as the standard rate, and 40% for luxury and "sin" goods (including online gaming). This simplification reduces classification ambiguity and creates a more progressive tax system.
- **3. Digitally Driven Compliance:** Leveraging technology through features like pre-filled returns, instant refund mechanisms, and enhanced data analytics to minimize manual intervention, reduce litigation, and create a seamless taxpayer experience.



STRATEGIC IMPACT: A MULTI-STAKEHOLDER PERSPECTIVE

Consumers - Rationalization is expected to boost middle-class purchasing power through reduced taxes on essentials, while higher tariffs on premium and demerit goods aim to curb non-essential consumption.

MSMEs and Industry - Simplified compliance and automated processes lower adherence costs, freeing managerial bandwidth. This allows smaller businesses to focus on growth rather than bureaucratic navigation.

Government - Reforms are projected to be revenue-neutral in the medium term, supported by improved compliance and a broader tax base. The main challenge lies in managing short-term fiscal pressures from tax cuts on essentials, offset by higher collections from premium goods.

CHALLENGES AND GLOBAL LESSONS

The implementation of GST 2.0 carries certain risks. Short-term revenue shortfalls and state-level concerns over fiscal autonomy demand careful federal coordination. Moreover, increased reliance on digital infrastructure heightens the importance of cybersecurity and digital literacy.

Globally, India's reforms align with best practices. Countries such as Singapore and Australia have demonstrated the efficiency of simplified GST systems. India's unique challenge, however, lies in adapting these principles to its vast federal structure—balancing uniformity with state autonomy.



CONCLUSION: A DECISIVE LEAP FORWARD

GST Reforms 2.0 represents a decisive step toward a mature, efficient, and equitable tax regime. By prioritizing simplification, technological integration, and structural coherence, it significantly enhances India's competitive standing.

For future managers and business leaders, understanding this evolving landscape is essential. Ultimately, the reforms' success will depend on their ability to balance consumer affordability, industry growth, and fiscal sustainability. If executed with strategic precision, GST 2.0 will be remembered not just as a tax reform, but as a catalyst for a more dynamic and resilient Indian economy.

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is a student-driven magazine by the School of Management, IILM University, Greater Noida. It reflects our ethos of showcasing contemporary business insights and fresh perspectives in management, bridging classroom learning with real-world industry dynamics.

The magazine curates short articles, news nuggets, and updates on emerging trends, industry shifts, and placement-relevant developments, helping students and stakeholders stay informed and future-ready.

Guided by our motto;

"Curating Perspectives, Creating Future Insights",

The Prism embodies the voice, vision, and curiosity of our students.

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