

CSR projects approved by the Board of Directors of the Company for financial year 2024-25				
Sr.No	Thrut Area	Nature of the Project	Items from the list of activities in Schedule VII of the Companies Act, 2013	Amount Allocated for the Projects (Rs. In Crores)
1	Health Care	(i)Poviding expansion of the hospital infrastructure; (ii) Medical support to the economically weaker patients viz. Subsidized medication cost;(iii) Contribution for Mid day meals to Various Schools at Bhuj, Providing free meals to Cancer patients and their family members;(iv) Contrbution for Providing medical equipments such as Misso Robotic surgical equipment system for treatment of patients;(v) For Providing complete financial adoption for cancer treatment for 10 childern across India and belonging to poor socio-economic strata of the society.(vi)Sponsoring surgeries and post operative care to under privileged childrens, Fully Motorized ICU Bed with all accessories and Infrastructure including civil work, Furniture-Fixtures & Medical gas line.Mindary Make Consona N7 Color Doppler Machine with accessories and 4 nos ICU Ventilator Machine;(vii)Contribution for drinking water under drought relief project to support to communities and stray animal around 400 lives;(viii) Contribution towards the purchase of necessary equipment's and carry out necessary interior and civil work including Operations Theatres, Ward Room, Physio Lab, Rehab, Sports Science Lab along with all material for New sports injury and rehabilitation center within its existing premises of Hospital;(ix) Contribution for construct of one room at Vadilo no Visamo old age home.	Clause (i) Promoting health Care including Preventive Health Care and Sanitation, Eradicating hunger, poverty and malunition and making available safe drinking water	15.09
2	Education	(i) Supported the Foundation which provides education for marginalized communities. (ii) Funding the construction of School Unit, Renovation of kitchen, toilets and wash station in School building.(iii) For upgradation of lift of the school building at various schools.	Clause (ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	0.39
3	Rural Development	(i) Projects in the area towards infrastructure support for the benefits of villages	Clause (x) Rural Development	5.93
4		CSR Administrative Expenses		0.11
		TOTAL		21.52



Expansion of Hospital Infrastructure project

Dr. Hedgewar Hospital,
Chhatrapati Sambhaji Nagar

Balkrishna Industries Limited
Impact Assessment for FY22-23

April 2025



Disclaimer

- Our report shall be prepared solely for Balkrishna Industries Limited (BKT). KPMG does not accept or assume any liability, responsibility, or duty of care for any use of or reliance on this report by anyone, other than our Client, to the extent agreed in the Agreement.
- Impact assessment is limited to the projects allocated by BKT
- No framework has been used in preparing the report as detailed herein. No professional assurance standards ex. ISAE, SSAE etc. have been applied while preparing this report and accordingly the rigors applicable under such standards are not applicable for the scope covered by our report.
- Procedures, analysis and recommendations, if any, are advisory in nature basis the information collected from various sources both publicly and those provided by the client.
- Our observations represent our understanding and interpretation of the facts based on reporting of beneficiaries and stakeholders.
- Our report, by its very nature, may involve numerous assumptions, inherent risks, and uncertainties, both general and specific. The conclusions drawn shall be based on the information available with us at the time of preparing the report.
- We shall not perform an audit and shall not express an opinion or any other form of assurance. Further, comments in our report are not and shall not be intended, nor should they be interpreted to be legal advice or opinion. BKT shall be fully and solely responsible for applying independent judgment, with respect to the findings included in the report, to make appropriate decisions in relation to future course of action, if any. We shall not take responsibility for the consequences resulting from decisions based on information included in the report.
- While information obtained from the public domain or external sources has not been verified for authenticity, accuracy, or completeness, we have obtained information, as far as possible, from sources generally considered to be reliable. However, it must be noted that some of these websites/third party sources may not be updated regularly. We assume no responsibility for the reliability and credibility of such information.
- Our work shall be limited to the specific procedures described in this Engagement Letter and shall be based only on the information and analysis of the data obtained through interviews of beneficiaries supported under the programme, selected as sample respondents and discussions with BKT team and stakeholders of the programme. Accordingly, changes in circumstances or information available after the review could affect the findings outlined in our report.
- In no circumstances shall we be liable, for any loss or damage, of whatsoever nature, arising from information material to our work being withheld or concealed from us or misrepresented to us by any person to whom we make information requests.
- In accordance with its policy, KPMG advises that neither it nor any of its partner, director or employee undertakes any responsibility arising in any way whatsoever, to any person other than BKT in respect of the matters dealt with in this report, including any errors or omissions therein, arising through negligence or otherwise, howsoever caused.
- In connection with our report or any part thereof, KPMG does not owe duty of care (whether in contract or in tort or under statute or otherwise) to any person or party to whom the report is circulated to and KPMG shall not be liable to any party who uses or relies on this report. KPMG thus disclaims all responsibility or liability for any costs, damages, losses, liabilities, expenses incurred by such third party arising out of or in connection with the report or any part thereof.
- By reading our report, the reader of the report shall be deemed to have accepted the terms mentioned hereinabove



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Executive Summary

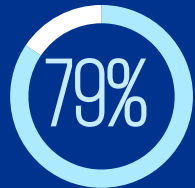
Implementing Partner - DR. Babasaheb Ambedkar Vaidikiya Pratishthan (BAVP): Dr Hedgewar Hospital.

Period under assessment: FY 2022-23

Project objective:

- To improve bed capacity and create a multi-use facility, for use by various hospital departments, by way of expansion of 4th floor.
- To create a self-sustaining service-oriented model without a profit motive.
- To provide quality medical treatment at affordable rates to the underserved and economically weaker sections of society.

Key Summary Findings:



Patients faced no waiting time in the hospital

100% of the patients interviewed shared no or low waiting time in the hospital which may be attributed to the expansion of the fourth floor and increase in bed capacity.

More than half (60%) of patients preferred the hospital for Accessibility

Almost half (48%) of patients preferred the hospital for affordability



Patients shared positive rating to design and infrastructure

64% of the patients, on a scale of 1 (Most Negative Rating) to 5 (Most Positive Rating), rated the infrastructure and design of project as 5, and the remaining **36%** rated 4, indicating positive project feedback.

Beneficiary count

Referred patients

11,704

Direct Patients

8,361

Total Patients

20,065

Impact Assessment (IA) Study Outreach

25

Patients

15

Medical Staff

5

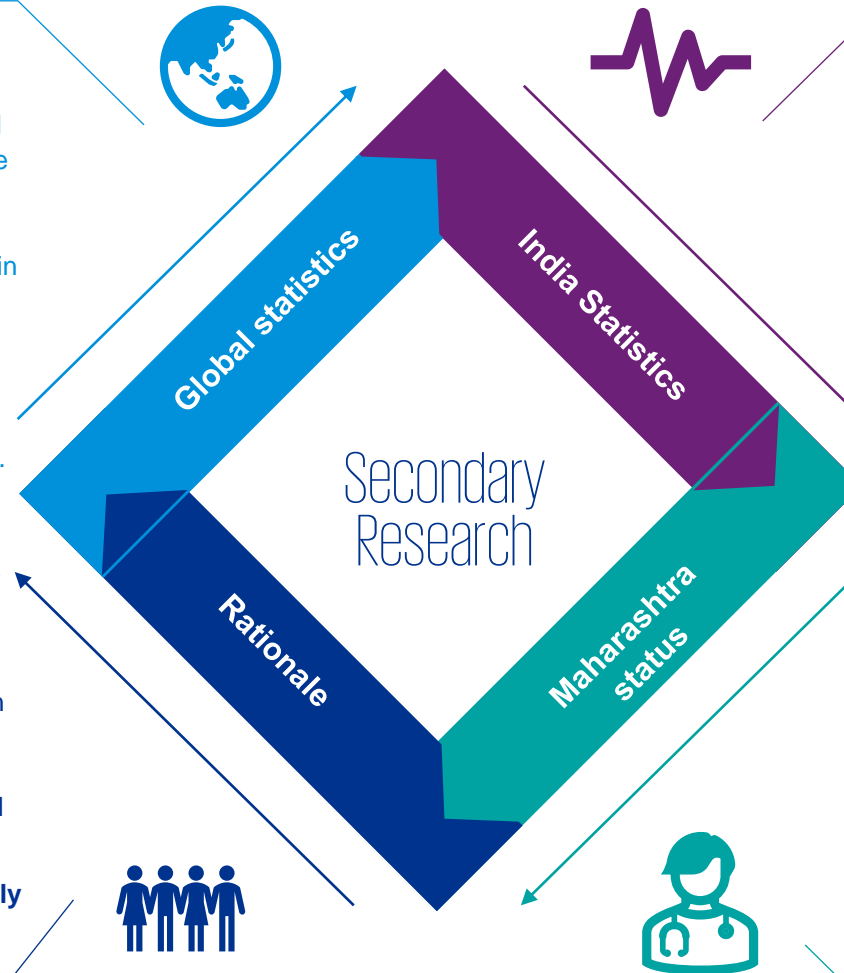
Admin Staff

Key recommendations

- Acquiring more beds for secure patient transfers from one bed to another.
- Rigorous cleaning of toilets and room fresheners in General Wards
- Air Conditioning Support for hospital staff and patients
- Provision for accommodating additional visitors in the night (especially for women patients)

Overview of the problem statement

- **The Universal Health Coverage (UHC - SDG target 3.8)** service coverage index score increased from 45 to 68 between 2000 and 2021 globally but **progress has slowed since 2015**, especially during the COVID-19 pandemic. The proportion of the population not covered by essential health services decreased by about 15% between 2000 and 2021, with minimal progress made after 2015. This indicates that in 2021, about 4.5 billion people were not able to access essential health services.
- WHO notes that **scaling up the coverage of effective essential health services is a critical for achieving UHC**.
- As of 2022, India surpassed China becoming the world's largest population. **An increase in life expectancy and a gradually reducing death rate** over the years have actively contributed to India's burgeoning population, specifically the geriatric population.
- To cope with this growth, public health expenditure has been on the rise since 2014, with an **increasing share of the country's GDP being distributed towards public health care**. In 2022, India's expenditure on public healthcare stood at over two percent of the GDP.
- However, the **healthcare system is dominated significantly by private healthcare**. The private health care market occupies a large share of hospitals (75%), hospital beds (50.7%) and medical institutions (54.3%) largely located in urban areas.



- The global SARS-COV2 pandemic showed that the Indian healthcare system is not equipped to face such large-scale medical challenges. Government spending on healthcare, the **gap in demand and supply, and chronic shortages of medical supplies and expertise** are some of the concerns that need urgent attention.
- Data suggests that **India has 1.4 beds per 1,000 people, 1 doctor per 1,445 people, and 1.7 nurses per 1,000 people**.
- Over 75% of the healthcare infrastructure is concentrated in metro cities, where only 27% of the total population resides
- **Rural India (73% of population) accounts for only 37% of the beds** available in all government hospitals across the country.
- As of February 2023, **Maharashtra's rural health facilities fall short of the Indian Public Health Standards (IPHS) requirements**:
 - Sub-Centres (SCs): Shortfall of 3,515 units (25% deficit)
 - Primary Health Centres (PHCs): Shortfall of 417 units (18% deficit)
 - Rural Hospitals (RHs): Shortfall of 216 units (37% deficit)
- This indicates that many rural areas lack adequate basic healthcare facilities, leading to **overburdening of existing centers** and limited access for residents.

About DR. Babasaheb Ambedkar Vaidikiya Pratishtan (BAVP).

About ABAVP

- Dr. Babasaheb Ambedkar Vaidyakiya Pratishtan (BAVP) was established in 1989 by a group of doctors who came together to serve the society by providing **affordable and quality healthcare services** to the underserved and marginalised sections of society.
- BAVP is the parent organization of Sevankurbharat; and its head office is located in Aurangabad, Maharashtra. Since 1989, the trust has treated more than 70 lacs underprivileged patients. **Dr. Hedgewar hospital is the nucleus of this Trust** and is run with an objective of providing excellent medical services at affordable cost to the lower strata of society.
- BAVP runs three secondary and tertiary care hospitals namely, Dr. Hedgewar hospital, Aurangabad, Shri Guruji hospital Nashik and Swargadeo Su-ka-Fa Hospital Shivsagar, Assam. BAVP also runs other social outreach programmes through their sister concerns like Savitribai Phule Mahila Ekatma Samaj Mandal in the domains of rural development, women empowerment, slum health care.

Mission

Dr Hedgewar Hospital's mission is to forge a nationalistic, self-reliant, strong and cohesive society.

Vision

Dr Hedgewar Hospital's vision to provide excellent, transparent, ever growing and compassionate health services to the common man.

Project objective

To provide support for upgrading infrastructure at Hedgewar Hospital, Aurangabad, to enable better health care service delivery to patients from underserved and marginalised communities in the state of Maharashtra.

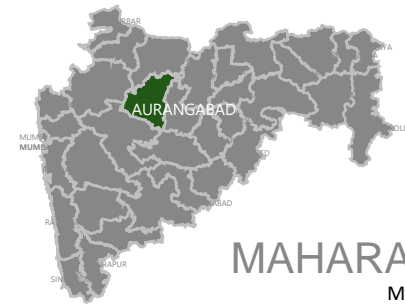
Project components

- To support expansion of the 4th floor to increase bed capacity, thus increasing health access to more patients and increasing patient footfall.
- Aim for a self-sustaining, service-oriented model with a no-profit motive.
- Provide affordable quality medical treatment to the underprivileged.

UN SDG alignment



Project location



MAHARASHTRA
Map indicative only

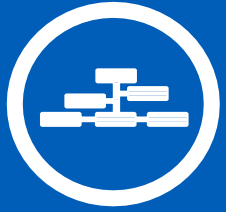


Impact Map

Activities/ Inputs	Outputs	Primary Outcomes	Impact
<ul style="list-style-type: none">• Expansion of 4th floor – Construction support• 120 Beds for OPD added across 4 general wards	<ul style="list-style-type: none">• Increased space for healthcare services, accommodating new facilities	<ul style="list-style-type: none">• Improved infrastructure enabled the hospital to accommodate more patients and staff	<ul style="list-style-type: none">• Improved patient experience due to reduction in overcrowding and shortened waiting times across the hospital• Improved accessibility to healthcare services for community at large



Approach and Methodology of the study



Phase 1: Consultation & Scoping

- Establish clear scope of the assessment
- Review project documents to develop a preliminary understanding of the projects



Phase 2: Review of existing Theory of Change

- Conduct interactions with implementing agency to understand the projects, geographies, modes of implementation, and intended impacts
- Strengthen Impact Map of the programme in consultation with partners



Phase 3: Sampling and Tool Designing

- Finalise the sampling plan for stakeholders, design tools for stakeholder interactions



Phase 4: Stakeholder Interaction and data collection

- Conduct stakeholder interactions (on a sample basis) through field visits to programme locations



Phase 5: Analysis & Impact Assessment Report Preparation

- Conduct data analysis and prepare report on Impact Assessment basis information gathered through stakeholder interactions

Sampling

Stakeholders	Tools Utilised
Patients	Structured questionnaire Focused group discussion
Medical Staff	Structured questionnaire Focused group discussion
Administrative Staff	Structured questionnaire

Stakeholders	Target sample
Patients	25
Medical Staff (Doctors + Nurses)	15 (3 + 12)
Administrative Staff	5
TOTAL	45

Sampling and data collection approach

Study design: A primary study involving a mixed-methods research approach, involving both quantitative and qualitative tools, was adopted for this study

Sample size: Basis 80% confidence level and 9% margin of error for the universe of beneficiaries, the sample size calculated was 41

Sampling method: Stratified random sampling was used to select study participants from different wards basis their availability and consent to participate in the study

Mode of data collection: In-person interactions were held with patients, medical staff, and the hospital's administrative staff to ensure a representative sample. Care was also taken to ensure representation of both male and female patients.

1 location – Ch. Sambhaji Nagar, Maharashtra

To capture qualitative insights, one-on-one surveys and focused group discussions, designed specifically for the intended outcomes of the programme, were administered to participants

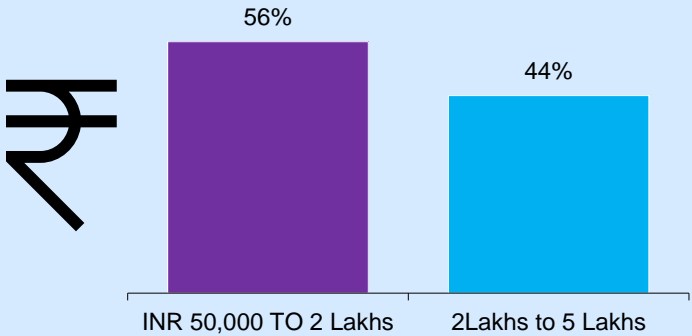
Demographic Profile of Respondents - Patients (1/5)

Gender :



In total, interviews were conducted with 25 admitted patients in the hospital. Out of these, **80%** were male and remaining **20%** were females.

Annual Family Income :



Out of the respondents surveyed (admitted patients), **56%** of the patient's annual family income is around INR 50,000 to 2,00,000, and the remaining **46%** have annual family income between INR 2,00,000 to INR 5,00,000. This data suggests that a significant proportion of the admitted patients belong to lower-income groups. **98%** of the respondent were admitted in general ward and remaining were in deluxe rooms.

Distance of the hospital from the place of residence of admitted patients

63.5 kms

The average distance of the hospital from the place of the residence of patients.

200 kms

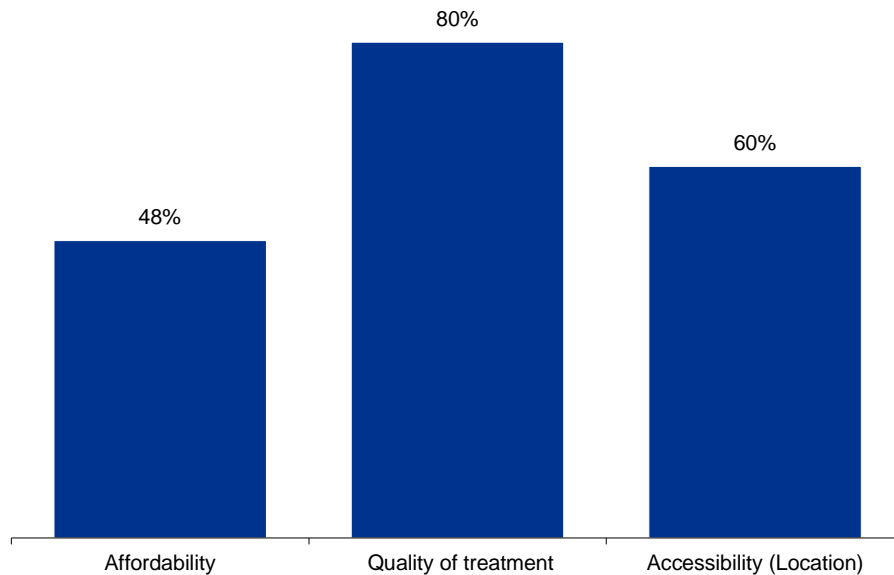
Was noted as the maximum distance of the hospital from the place of residence of the interviewed patients. It was noted that patients come from Marathwada region, and also from different districts like Yawatmal and Buldhana which are the part of Vidarbha region.

5 kms

Minimum distance of the hospital from the place of residence noted from the patients interacted with.

Key Findings - Patients (2/5)

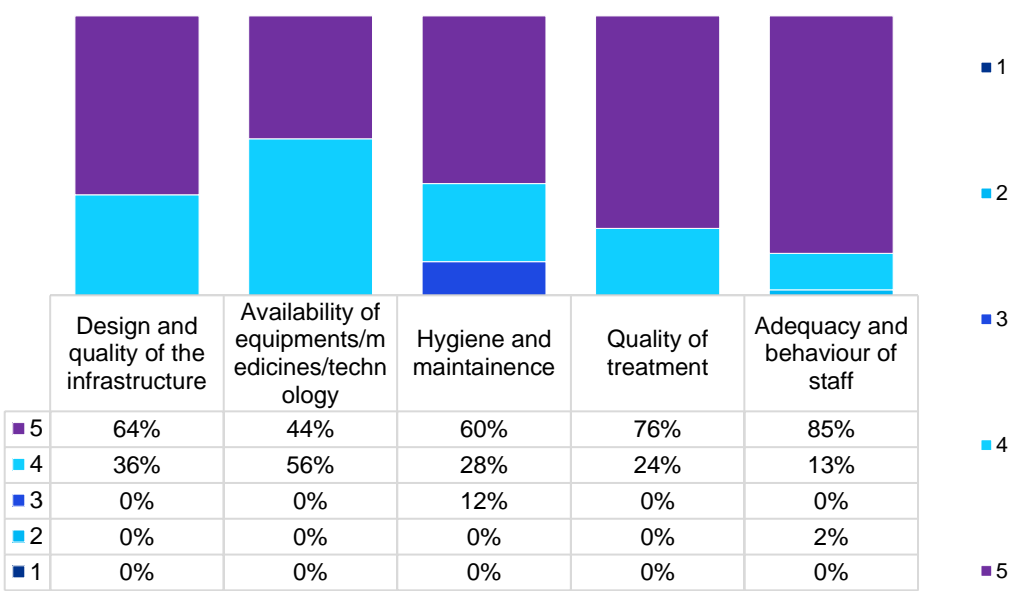
Reason for selecting this hospital for their treatment:



The primary reason for selecting this hospital for treatment was the **high quality of care** provided, as indicated by **80%** of respondents. While **affordability** was also a significant factor, with **48%** of individuals considering it important, the superior quality of treatment was the most compelling reason. Additionally, the **hospital's accessibility**, with **60%** of respondents highlighting its convenient location, played a crucial role in the decision-making process. Overall, the combination of excellent treatment quality, reasonable affordability, and convenient location made this hospital the preferred choice for many patients.

Key Findings- Patients (3/5)

Patient’s rating of the 4th-floor expansion [as per the category] :



Design and Quality of the Infrastructure: A significant majority of respondents rated the design and quality of the infrastructure as excellent (5) - **64%**, with an additional **36%** rating it as very good (4). This indicates a high level of satisfaction with the infrastructure.

Availability of Equipment/Medicines/Technology: The ratings show that **44%** of respondents rated the availability of equipment, medicines, and technology as excellent (5), while remaining **56%** rated it as very good (4). This indicates that the availability of equipment/medicines/technology are satisfactorily fulfilling the need of the patients

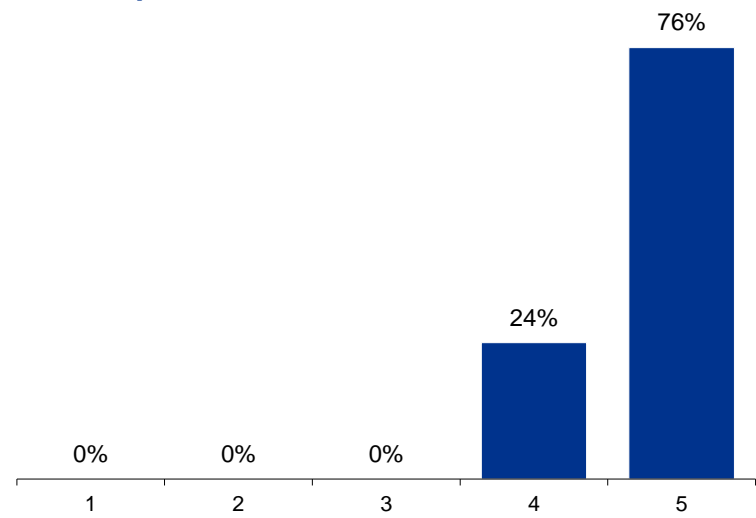
Hygiene and Maintenance: A notable majority of respondents (**60%**) rated hygiene and maintenance as excellent (5), while **28%** rated it as very good (4). An additional **12%** rated it as average (3), indicating overall positive feedback with areas for improvement in the hygiene care and management to further strengthen this aspect.

Quality of Treatment: The quality of treatment provided to patients received high ratings, with **76%** of respondents rating it as excellent (5) and **24%** as very good (4). This reflects a very high level of satisfaction with the quality of treatment provided to them.

Adequacy and Behaviour of Staff: The adequacy and behavior of staff were rated as excellent (5) by **85%** of respondents, with **13%** rating it as very good (4). Only **2%** rated it as below average(2), indicating overall positive feedback with minimal concerns that can be addressed.

Key Findings- Patients (4/5)

Overall experience :



Based on the interaction results, **76%** of respondents rated their overall experience as excellent (5), while **24%** rated it as very good (4). This indicates a high level of satisfaction with their overall experience at the hospital.

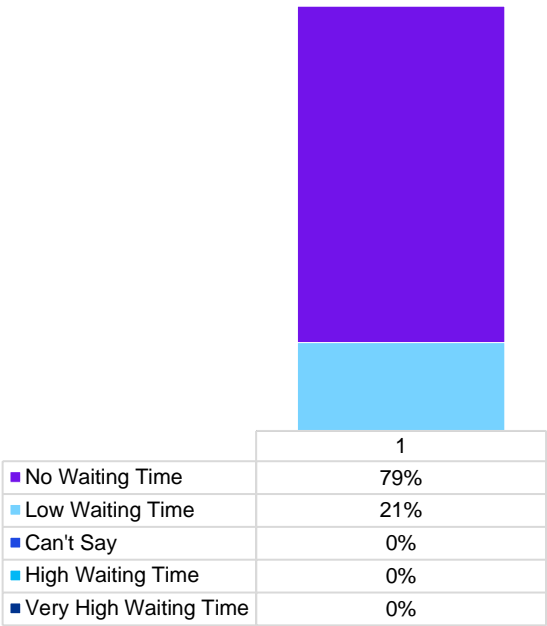
Floor expansion contributed to providing specialised care and better patient outcomes for this locality

During the interactions, when patients were asked about their perceptions about the contributions made by the hospital, 100% indicated that they attribute between 61% and 80% of their positive experiences to the hospital's efforts and the result of 4th floor expansion.

61-80%
Enhancement of specialised care in the locality

Key Findings- Patients (5/5)

No/Low waiting time in the hospital

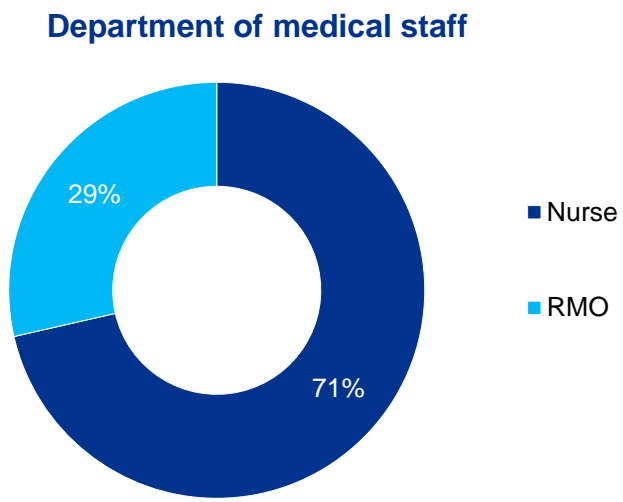


Based on the interaction results, **79%** of respondents indicated that the expanded facilities have almost no waiting time for patients, while **21%** reported a low waiting time. This data suggests that the expanded facilities are effectively helping to reduce patient waiting times. Patients who were admitted expressed their appreciation for being assigned a bed promptly following their arrival at the hospital and consultation with a doctor.

80% of the patients attributed their recovery, following the treatment received there, to the hospital staff.

This highlights the significant role that the medical and support staff play in patient care and recovery.

Key Findings- Medical Staff (1/3)

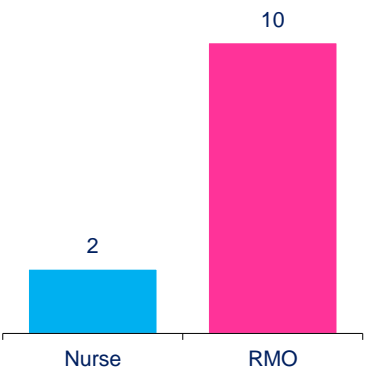


Out of the total staff that were interacted with, **71%** of respondents are from the Nursing department, while **29%** are from the Residential Medical Officer (RMO) department.

Gender :

100% All medical staff members interviewed for the purpose of this study were female.

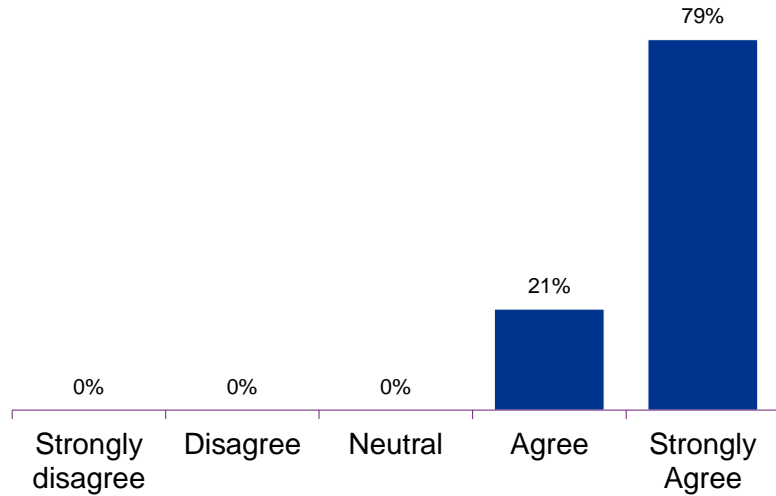
Average experience of the staff in years



Nurses have an average tenure of 2 years, indicating a relatively recent addition to the hospital's workforce. In contrast, Residential Medical Officers (RMOs) have an average tenure of 10 years, reflecting a more established presence within the hospital. Overall, the combined average tenure for these roles is 6 years, highlighting a mix of both experienced and newer staff members contributing to the hospital's operations.

Key Findings- Medical Staff (2/3)

4th-floor expansion's effect on ability to provide quality care to patients :



Based on the survey results, the 4th-floor expansion has significantly improved the ability to provide quality care to patients. A substantial **79%** of respondents strongly agreed and **21%** agreed with this statement. There were no respondents who disagreed or remained neutral, indicating a unanimous positive impact of the floor expansion on patient care quality.

All the interviewed medical staff expressed that the 4th floor general wards with 120 beds was sufficient for patient admission

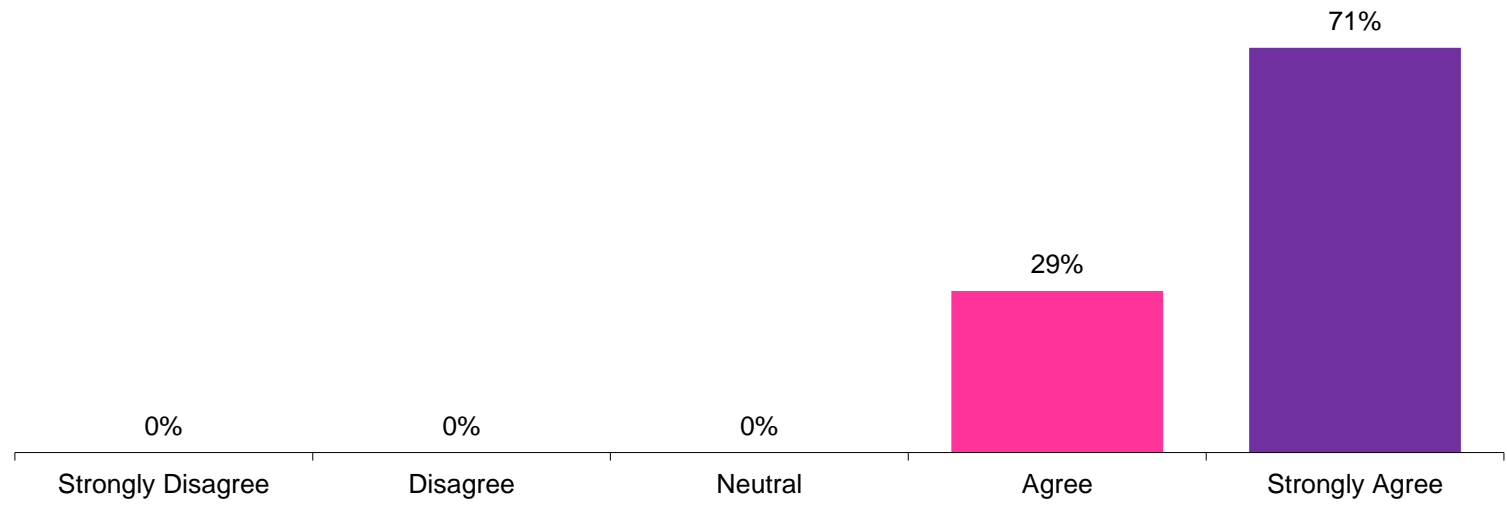
The interviewed medical staff also shared that the waiting time for patients to get admitted to the hospital has noticeably reduced.

Streamlined OPD

Based on the survey results, the OPD (Out-Patient Department) for Super Specialists has effectively streamlined patient consultations. A significant **85.71%** of respondents agreed with this statement, while **14.29%** remained neutral. There were no respondents who disagreed, indicating a strong positive impact of the OPD for Super Specialists on the efficiency and efficacy of patient consultations.

Key Findings- Medical Staff (3/3)

General wards designed to ensure patient comfort and ease of monitoring



Basis the responses received, the general wards are well-designed to ensure patient comfort and ease of monitoring. A significant **71%** of respondents strongly agree with this statement, while **29%** agree. There were no respondents who disagreed or remained neutral, indicating a unanimous positive assessment of the general wards' design. Additionally, all the respondents expressed that additional administrative infrastructure improved communication between departments. Similarly, all the staff interviewed also shared that currently there are sufficient staff members to manage the expanded facilities effectively and this is enabling them to contribute to better patient care and management outcomes.

Key Findings- Admin Staff (1/2)

100%

All admin staff members involved in this study were male.

16.8 Years

Average years of experience of the admin staff interviewed

All the admin staff interacted with strongly agreed and expressed their satisfied with the new 4th-floor expansion of the hospital.

All the Admin staff is of the opinion that the 4th Floor General Wards provide a comfortable environment for patients.

Key Findings- Admin Staff (2/2)



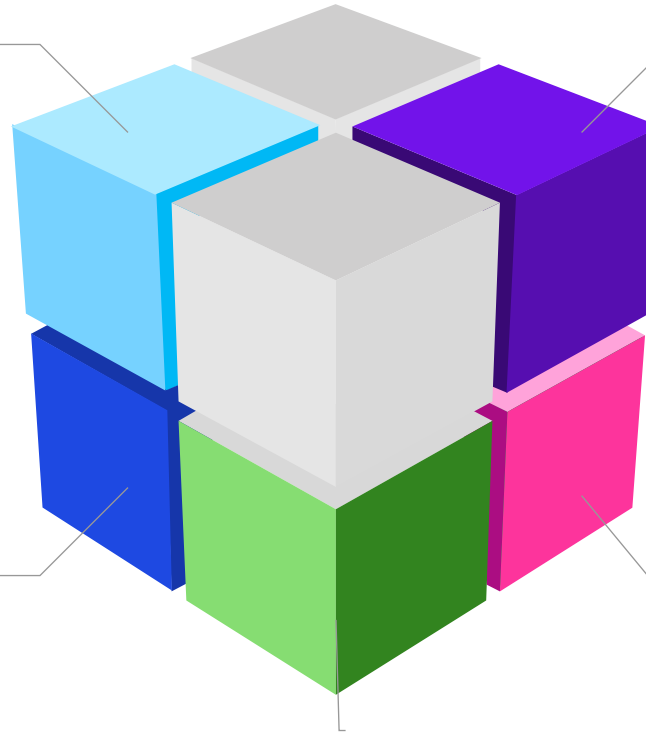
Hospital Staff

All the interviewed staff shared that the hospital staff is **responsive and helpful** in the expanded facilities, and according to them, the 4th floor facility is **very convenient**, and they had not received any complaints related to the infrastructure on the 4th floor



Visitors and family members

The hospital administration has confirmed that **visitors and family members are allowed during visiting hours**. However, during the night, only one family member is permitted to stay with admitted patients. This has been noted to be an obstacle when the attending family member is a female as she cannot go outside at night if an exigency necessitates it.



Patient waiting time and emergency

All administrative staff members have reported that the enhanced facilities have **significantly improved** their ability to accommodate additional patients without increasing waiting time for treatment. Additionally, the admin staff expressed that the hospital is now equipped to **better manage emergency situations** on account of enhanced facilities.



Hygiene at the hospital

All the interviewed admin staff shared that the hospital has **prioritised hygiene**, and management does regular operational checks to ensure hygiene standards are maintained as per NMC norms.

Limitations of the study

Perception-Based Findings: The key findings of the impact assessment report are based on the perceptions of direct beneficiaries. While this provides valuable insights into the beneficiaries' experiences, it may not capture the full scope of the impact or the experiences of all stakeholders.



In reference to the data collection few limitations are mentioned below:

- **Quality of infrastructure construction:** The quality of the constructions that took place in the hospital have not been observed. As a result, the report does not include an objective assessment of the physical infrastructure improvements. This means that the evaluation of the constructions' effectiveness and adherence to standards is not covered under the scope of the report.
- **First-Time Visitors:** A majority of the respondents were first-time visitors to the hospital. This may influence their perceptions and feedback, as they may not have a comprehensive understanding of the hospital's services and improvements over time.

Testimonials



“

*“Hedgewar Hospital is a well-known healthcare facility. I was unconscious when I was admitted, and my family members shared that the hospital prioritized my admission, ensuring I was taken in without any delay. The **administration and quality of care** at the hospital are excellent.”*

- Male (60), Resident of CH. Sambhaji Nagar admitted in the general ward

*“We wanted to expand the 4th floor and we were looking for support. We are grateful to the BKT CSR, as their assistance enabled **the hospital to serve better.**”*

- Abhijeet Sabnis – PR head at Hedgewar Hospital



Way Forward

- **New Beds for Patient Transfers:** It is recommended to acquire new beds specifically designed for the secure and safe transfer of patients from one bed to another. This will enhance patient comfort and reduce the risk of injury during transfers.
- **Rigorous Cleaning of Toilets in General Wards:** Implement a rigorous cleaning schedule for the toilets in the general wards to ensure high standards of hygiene. This will help in maintaining a clean and sanitary environment for patients, their family members/visitors, and the staff.
- **Room Fresheners in General Wards:** Introduce the use of room fresheners in the general wards to improve the overall ambiance and ensure a pleasant environment for patients and visitors.
- **Air Conditioning Support:** Provide air conditioning support during the summer for the nursing staff and in the general wards. This will ensure a comfortable working environment for the staff and a more pleasant recovery period for the patients during their time in the hospital.
- **Additional visitors in the night:** Allow two family members or relatives to stay if a female is admitted or if the primary attendant of patient is a female. This will help to ensure the safety of the female if there is an exigency and supplies need to be procured for the patient from outside the hospital.



Annexure A



The view from outside the main building of Hedgewar Hospital



The interior of the main building at the Hospital



Branding of BKT Tires on the 4th floor of the hospital

Annexure A



Bed for patients in a Deluxe room on the 4th floor



Toilet in a Deluxe room on the 4th floor



Bathroom in a Deluxe room on 4th floor

Annexure A



General ward for patients on the 4th floor



Men' toilet in the general ward of the 4th floor



Pathway to the men's toilet in the general ward on the 4th floor.

Annexure A



Interaction with female patients admitted in general ward



Interaction with relative of an admitted patient in the general ward of the 4th Floor



Interaction with male patients admitted in general ward



Dr. Hedgewar Hospital, Chatrapati Sambhaji Nagar

Balkrishna Industries Limited Impact Assessment

April 2025





Impact Assessment of Muktangan Project

Balkrishna Industries Limited
Impact Assessment for FY22-23

May 2025



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- In no circumstances shall we be liable, for any loss or damage, of whatsoever nature, arising from information material to our work being withheld or concealed from us or misrepresented to us by any person to whom we make information requests.
- In accordance with its policy, KPMG advises that neither it nor any of its partner, director or employee undertakes any responsibility arising in any way whatsoever, to any person other than BKT in respect of the matters dealt with in this report, including any errors or omissions therein, arising through negligence or otherwise, howsoever caused.
- In connection with our report or any part thereof, KPMG does not owe duty of care (whether in contract or in tort or under statute or otherwise) to any person or party to whom the report is circulated to and KPMG shall not be liable to any party who uses or relies on this report. KPMG thus disclaims all responsibility or liability for any costs, damages, losses, liabilities, expenses incurred by such third party arising out of or in connection with the report or any part thereof.
- By reading our report, the reader of the report shall be deemed to have accepted the terms mentioned hereinabove



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Picture source: Avasara Academy's Facebook Page

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Executive Summary

About the project: The Mukhtangan programme bridges gaps in mainstream education by connecting children with nature for holistic development, while empowering underserved women as educators to deliver culturally relevant, community-rooted learning.

Assessment highlights

Project location-

Sayani Road MPS, Prabhadevi, Mumbai

Total number of students: 489

Total number of teachers: 69

Sample covered in impact assessment:

15

Students

7

Teachers

Students

60%

reported they feel happy and enjoy coming to school



87%

reported overall satisfaction with the experience of teaching and learning methods



72%

reported improvement in their confidence level



Teachers

85%

noted enhanced student engagement



91%

reported improvement in personal development



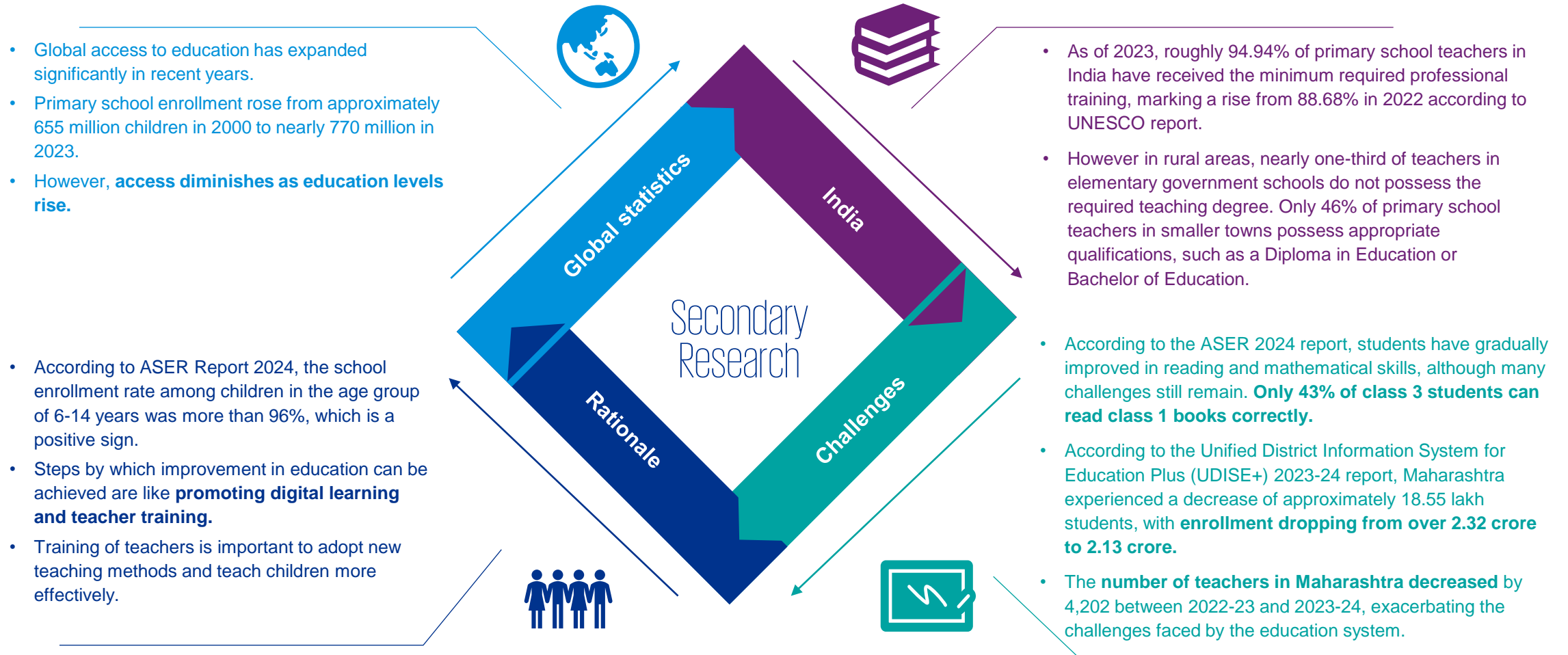
100%

reported increased confidence in lesson delivery



Way forward: The Mukhtangan programme positively influences students and families by fostering career awareness and community well-being. To scale and strengthen the initiative, more frequent interactive activities, outdoor play facilities, and access to educational toys are recommended.

Overview of the problem statement



Education worldwide - statistics & facts | Statista

Education in India - statistics & facts | Statista

ASER Report 2024 Status of rural education, digital learning

No degree? No problem - How India's teaching system is failing its children - India Today

About the project

Project objective

- The programme objective is to **bridge gaps in mainstream schooling** by creating an enriching learning environment that connects children with nature through sensory experiences.
- It focuses on **holistic development**-physical, emotional, psychological, and social, especially for underserved communities.
- By training women from these backgrounds as skilled teachers and educators, they ensure **culturally relevant education that meets community needs**. This approach not only enhances learning but also empowers women, providing them with livelihoods and strengthening education through real-life community experiences.

Project components

- A key component of the Muktangan model is **the 'Integrated School and Teacher Education Programme'**.
- They believe that learning is a process which occurs through experience and reflections.
- Children are not just passive receivers of information but also active contributors in the classroom.
- Their extensive school programme aims at addressing major gaps in the mainstream education system by providing **conductive learning environments**.

Type of beneficiaries:

- Student and teachers from lower socio-economic background
- **Total number of students: Male = 242, Female = 254**
- **Total number of teachers and educators: 69**

53%

Male students reached

47%

Female students reached

Project location-

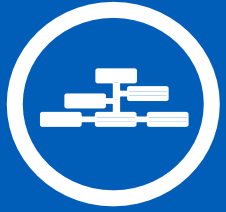
Sayani Road MPS, Prabhadevi, Mumbai



UN SDGs alignment



Approach and Methodology of the study



Phase 1: Consultation & Scoping

- Establish clear scope of the assessment
- Review project documents to develop a preliminary understanding of the projects



Phase 2: Review of existing Theory of Change

- Conduct interactions with implementing agency to understand the projects, geographies, modes of implementation, and intended impacts
- Strengthen Impact Map of the programme in consultation with partners



Phase 3: Sampling and Tool Designing

- Finalise the sampling plan for stakeholders, design tools for stakeholder interactions



Phase 4: Stakeholder Interaction and data collection

- Conduct stakeholder interactions (on a sample basis) through field visits to programme locations



Phase 5: Analysis & Impact Assessment Report Preparation

- Conduct data analysis and prepare report on Impact Assessment basis information gathered through stakeholder interactions

Impact Map

Activities/Input	Output	Outcome	Impact
Active Constructivism	Hands-on lessons and self-guided learning sessions delivered to students	<ul style="list-style-type: none"> Students try to construct their own knowledge through experiences and activities as opposed to being lectured on abstract concepts as in traditional settings. Improvement in grade-level achievement 	<ul style="list-style-type: none"> Improvement in students' satisfaction with the learning methods and enhanced enjoyment level Improvement in students' confidence in classroom discussions Improvement in students' conceptual understanding Improvement in teachers' knowledge and approaches in holistic development of children Improvement in teachers' personal and professional development through trainings
Summative and formative assessment	Conducted summative and formative assessment to assess the learning levels and needs to children	<ul style="list-style-type: none"> Improvement in teaching decisions and increased learning abilities of students Improvement in the numeracy and literacy skills of students 	
Holistic Education activities	Conducted events and celebrated days of national importance through activity-based programmes	<ul style="list-style-type: none"> Improvement in awareness about other socio-cultural aspects rather than just the course curriculum Holistic development of students 	
Training to teachers	Pre-service and In-service teacher trainings provided to teachers	<ul style="list-style-type: none"> Improvement in the pedagogy skills of teachers Improvement in students' engagement levels during the classroom sessions 	



Sampling

Sr .N o	Stakeholders	Universe	Sample covered	Rationale	Type of questionnaire
1	Students	489	15 students from 2 nd std to 8 th std	Students were directly impacted by the programme as they are the end beneficiaries of the activities undertaken.	Structured questionnaire
2	In – service teachers	69	7 teachers	Teachers were impacted by the programme as they acted as a key driver to implement the activities along with the supporting the assessments of students in improving their numeracy and literacy skills	Structured questionnaire
3	School headmaster	1	1 school headmaster	School headmaster has an indirect impact on the project outcomes as he provides administrative support to the operations and is the signatory authority for conducting the activities as the school is associated with the MCGM.	Semi - structured questionnaire

Sampling Methodology

Study design: A primary study involving a mixed-methods research approach, involving both quantitative and qualitative tools, was adopted for this study.

Sample size: Basis 80% confidence level and 13% margin of error for the universe of beneficiaries, the sample size calculated was 24.

Sampling method: Stratified random sampling was used to select study participants where each state represented a strata and beneficiaries were randomly selected from the database shared.

Mode of data collection: In-person interactions were held with students, Teachers, and the school administrative staff to ensure a representative sample. Care was also taken to ensure equal representation for both men and women.



Impact findings – Student engagement and confidence

Student Engagement and enjoyment

100 percent students rated to the aspect of enjoyment while coming to school as 4/5 (**38** percent) and 5/5 (**62** percent), due to the various activities conducted on weekly basis like sessions on gender equity, celebration of international literacy day etc.



62%

Of the student respondents reported they feel extremely happy and enjoy coming to school

Participation in extracurricular activities

Among the total student respondents, **67** percent reported they participate in extracurricular activities like sports, music, dance, drama, etc. As part of the daily timetable, these activities are conducted weekly.



67%

Of the student respondents reported they regularly participate in extracurricular activities

Increase in confidence to ask questions:

Among the total student respondents, **72** percent reported an increase in confidence when asking questions during interactions with teachers. This boost in confidence is attributed to the friendly nature of teachers while teaching the concepts, which has reduced students' apprehensions.



72%

Of the student's respondents reported improvement in their confidence level

Ease in studying assistance

100 percent students rated to the aspect of ease in studying assistance as 4/5 (**60** percent) and 5/5 (**40** percent). They feel comfortable while approaching teachers for support.

Impact findings – Learning and support

Subject Understanding

Instructors encourage students to construct their own knowledge through experiences and activities rather than being lectured on abstract concepts. Educators who employ a constructivist pedagogy promote skill and subject mastery through hands-on lessons and self-guided learning. The improvement in activity-based learning through active constructivist pedagogy has a significant impact on students.

According to student respondents, **53 percent** reported an **80 - 100 percent improvement** in their understanding of subjects through activity-based learning, while **47 percent** reported a 40 - 60 percent improvement.

Student perspective: Teachers support in learning journey

Among the total student respondents, **60 percent** reported that teachers are a strong source of inspiration and that their support is crucial in the students' learning journey to achieve success.



53 %

More than half of the student respondents reported high improvement in their understanding the subjects



60 %

Of the student respondents reported teachers support is important in their learning journey

Inclusive learning environment

Among the total student respondents, **60 percent** reported that the learning environment at the school is playful and safe.

*"The **classrooms provided at the school are divided by subject**. There is movement of students from one classroom to another, which keeps the children engaged throughout the day and increases their attention to learning. The subject-specific classes are well-equipped with activities and various teaching and learning materials, which have **improved student learning levels**."*

-Teacher

Impact findings – Personal development and future aspirations

60%

Creativity and independent thinking

Respondents felt that the teaching methods provided them activities that enhance their creativity and independent thinking

“I can make good paintings”

- Class 6 Beneficiary

61%

Reported clarity on career aspirations

Opportunities to interact with well-qualified educators and mentors has enabled them to better understand their preferred field of study and plan a desired career trajectory.

“I want to pursue Science after my 10th”

- Class 8 Beneficiary

87%

Reported overall satisfaction

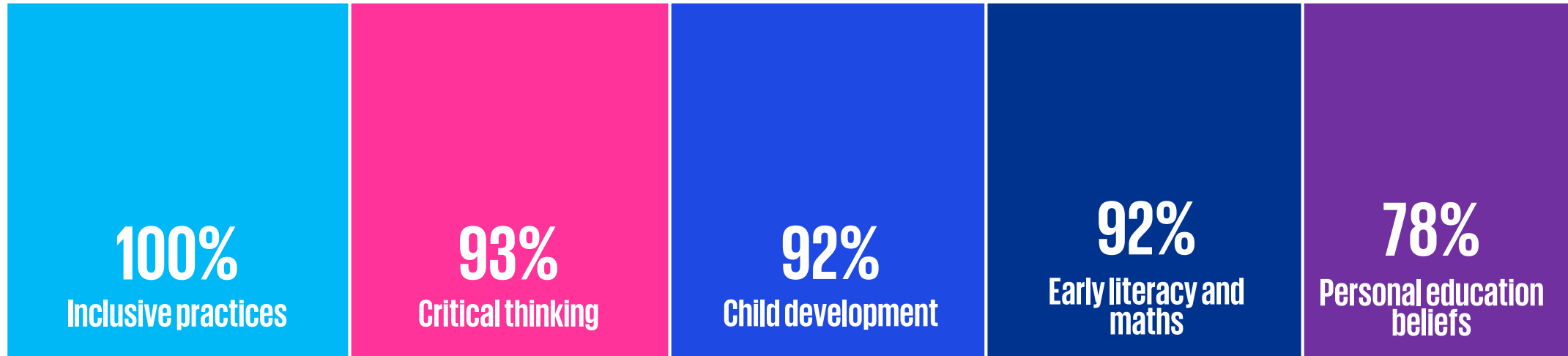
Respondents felt that school has provided them with an opportunity for development beyond academics. They expressed that there are sufficient extra-curricular activities conducted at school to aid them in their personality and skill development.

“School provides a platform to explore new things and freedom to understand myself”

- Class 8 Beneficiary

Impact findings – Teachers personal development

- In-service teacher training played an important role for teachers in learning new pedagogy methods.
- Given below are percentage of teachers who felt that Teacher Training helped them build a strong foundation in the given areas:



- LSRW (Listening, Speaking, Reading, Writing) skills have improved through the training sessions.
- The involvement of lead faculty and subject faculty in the orientation meetings to discuss the CUDD meetings with teachers helps them understand the learning levels of students and how to enhance student engagement.

Impact findings -Teaching Strategies and Classroom Management

85%

Reported enhanced student engagement

Due to implementation of **pedagogy methods taught in training sessions**

"I have noted that the students are more attentive"
- **Science teacher**

64%

Reported better classroom management

Through formative assessment to identify the learning level of students across all grades

"Class is more attentive and less disruptive during my sessions"
- **Maths teacher**

100%

Reported increased confidence in lesson delivery

Due to the improvement in communication skills and understanding the students' behaviour patterns

"Communication skills have improved my confidence in delivering lessons"
- **English teacher**

Impact findings -Teaching Strategies and Classroom Management

57%

Incorporating innovative methods

Respondents felt that incorporating innovative methods like engage and participate has enhanced students' conceptual understanding.

"PTA meetings have made parents more attentive and engaged"

- Maths teacher

57%

Reported improved interaction & communication with students

Through CUDD meetings that played an important role in sharing the strategies implemented by other teachers.

"I can now interact more effectively with students that have special needs"

- EVS teacher

50%

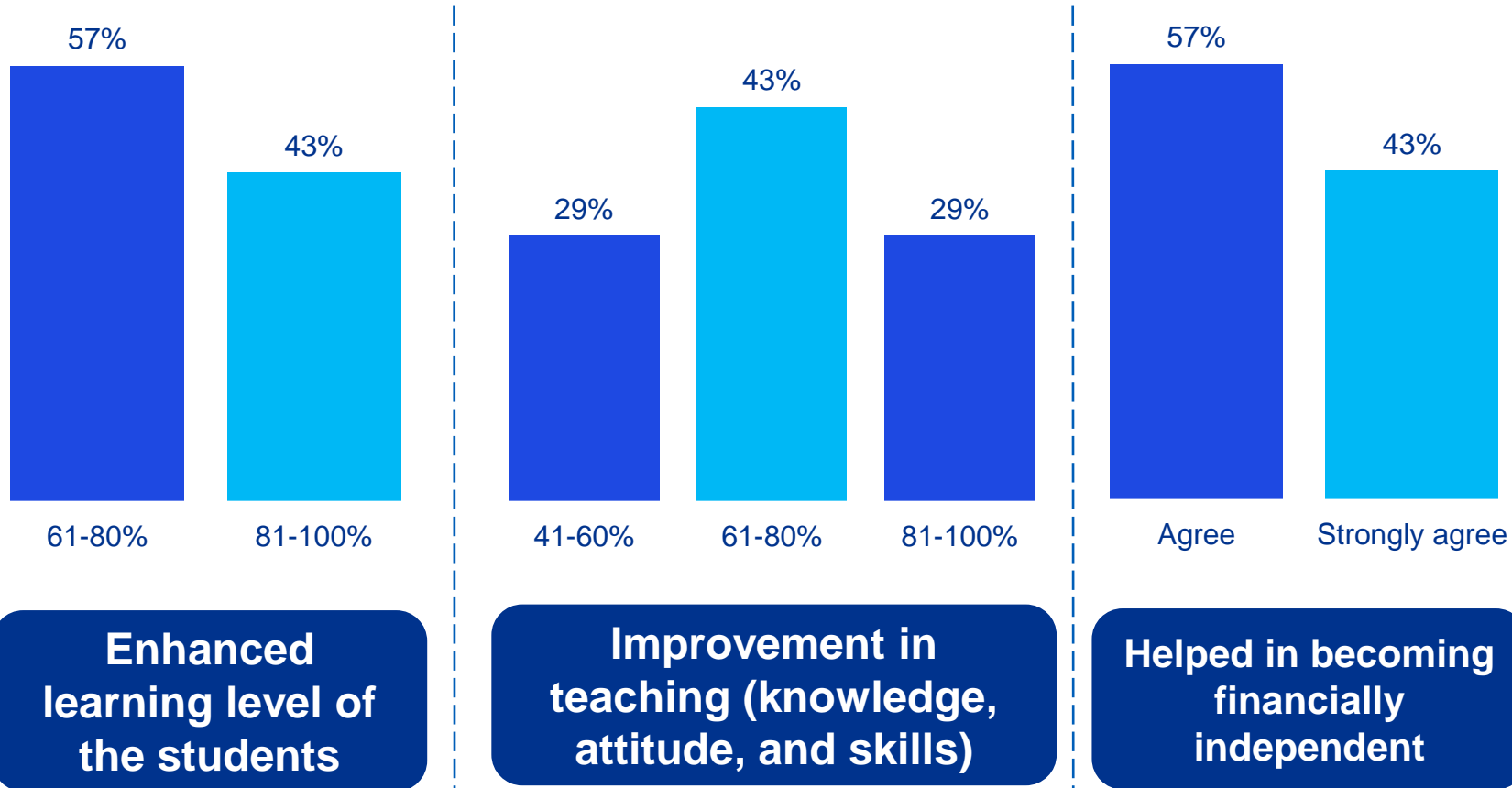
Improvement in understanding of student needs & learning styles

Due to the assessment conducted to analyse how each student has performed in their previous classes, it has helped teachers to develop a constructive feedback report.

"Formative assessment helps in the overall analysis of the student's performance"

- English teacher

Impact findings – Overall satisfaction



Attribution to the overall programme: Teachers

83%

Of the teachers felt that the project contributed to their success as a teacher

Case study



Case story of Manishka: Overcoming challenges

Manishka belongs to a six-member family, living with her grandparents, father, mother, and one sibling. Her father's acute alcohol addiction affected the family financially, socially, and emotionally. This change made Manishka withdrawn and hopeless, and she stopped attending school regularly.

Her teacher noticed these changes and tried to connect with Manishka, who was reluctant to open up. The teacher then spoke to Manishka's mother, who explained the family crisis, helping the teacher understand Manishka's behavior.

The teacher, along with Mukangan's Socio-emotional department, started counseling sessions for both Manishka and her mother. The counselors explained the stress Manishka was experiencing and discussed the socio-emotional problems associated with ASU. They also boosted her mother's morale and sought her support to strengthen Manishka's confidence.

With ongoing support from her mother and school teachers, Manishka regained her confidence and self-esteem. She is now more positive and focused on her studies. She has promised herself to score above 60% in the SSC exam and feels blessed to be a student of Mukangan.

Case study



Case story of Sohit: Child with special needs

During the initial years, both his teachers observed that Sohit had difficulty in reading, writing, and speaking, along with a low attention span. They then spoke to the special educator from Mukhtangan's Learning Resource Group. Both the teacher and the special educator observed that Sohit had difficulty sustaining attention, and displayed hyperactivity and impulsive behavior.

The special educator designed an individualised education plan for Sohit based on his learning levels. She classified her strategies for reading, writing, and speaking separately to ensure he attained these learning levels at his own pace.

After working with him for over 5 years, Sohit was able to read level-1 stories and passages. He answered questions in one word independently and sometimes in full sentences, although with grammatical errors. He was also able to retell stories narrated by his teacher, which was an important milestone towards improved reading and retention levels. He shared his opinions and critical reviews of the stories his teacher narrated, which was another milestone towards conceptual understanding.

Both teachers saw significant improvements in his comprehension and reading skills. They are currently focusing on enhancing his listening and writing skills. The teachers' efforts are evident in the way Sohit interacts with them, with a confident smile on his face.

Limitations of the study

The key findings of the impact assessment report are based on the perceptions of direct beneficiaries: While this provides valuable insights into the beneficiaries' experiences, it may not capture the full scope of the impact or the experiences of all stakeholders.

Non-comparability of findings: The outcomes of this project should not be directly compared with those of other initiatives, as contextual differences may affect the results.

Limited generalisability: The findings are specific to the regions and populations involved in the study and may not be applicable to other settings without adaptation.

Short-term evaluation: The assessment reflects short-term impacts; long-term outcomes on student learning and teacher effectiveness remain to be studied.

Lack of control group: The absence of a control group limits the ability to attribute observed changes solely to the intervention.



Way forward

Keep it up!

Findings from the study are evident that the Muktangam programme is creating a positive impact in the lives of the students and families indirectly. The range of impact can be seen in increased awareness of future career aspirations and contribution to family welfare.

100%

All students reported being satisfied with Muktangam.



Scalability

Some activities like Project day were noted to be very well received among the students and should be conducted more frequently to create a community of individuals with a problem-solving mindset.



Strengthening the Programme

- Respondents felt that physical education could be strengthened by providing ground facilities to play more outdoor games.
- Respondents (Grade II – IV) expressed need to have access to more education toys.

Annexure A - Pictures



Children engaged with full concentration trying to find out how bulbs glow in salt water.



Sessions on Gender Equity at Mukangan - The children exploring the concepts of equality and equity. One Day, One Story' International Literacy Day was celebrated by Mukangan students.



Children reading robin age magazine and watching Pratham story activities during Library sessions.

Annexure A - Pictures



Teachers' day celebration



Grandparents' day celebration



Independence day celebration



Impact Assessment of Muktangan Project

Balkrishna Industries Limited
Impact Assessment for FY22-23

May 2025





Upgradation of Centralised Kitchen Project [Akshay Patra Foundation]

Balkrishna Industries Limited
Impact Assessment for FY22-23

April 2025



Disclaimer

- Our report shall be prepared solely for Balkrishna Industries Limited (BKT). KPMG does not accept or assume any liability, responsibility, or duty of care for any use of or reliance on this report by anyone, other than our Client, to the extent agreed in the Agreement.
- Impact assessment is limited to the projects allocated by BKT
- No framework has been used in preparing the report as detailed herein. No professional assurance standards ex. ISAE, SSAE etc. have been applied while preparing this report and accordingly the rigors applicable under such standards are not applicable for the scope covered by our report.
- Procedures, analysis and recommendations, if any, are advisory in nature basis the information collected from various sources both publicly and those provided by the client.
- Our observations represent our understanding and interpretation of the facts based on reporting of beneficiaries and stakeholders.
- Our report, by its very nature, may involve numerous assumptions, inherent risks, and uncertainties, both general and specific. The conclusions drawn shall be based on the information available with us at the time of preparing the report.
- We shall not perform an audit and shall not express an opinion or any other form of assurance. Further, comments in our report are not and shall not be intended, nor should they be interpreted to be legal advice or opinion. BKT shall be fully and solely responsible for applying independent judgment, with respect to the findings included in the report, to make appropriate decisions in relation to future course of action, if any. We shall not take responsibility for the consequences resulting from decisions based on information included in the report.
- While information obtained from the public domain or external sources has not been verified for authenticity, accuracy, or completeness, we have obtained information, as far as possible, from sources generally considered to be reliable. However, it must be noted that some of these websites/third party sources may not be updated regularly. We assume no responsibility for the reliability and credibility of such information.
- Our work shall be limited to the specific procedures described in this Engagement Letter and shall be based only on the information and analysis of the data obtained through interviews of beneficiaries supported under the programme, selected as sample respondents and discussions with BKT team and stakeholders of the programme. Accordingly, changes in circumstances or information available after the review could affect the findings outlined in our report.
- In no circumstances shall we be liable, for any loss or damage, of whatsoever nature, arising from information material to our work being withheld or concealed from us or misrepresented to us by any person to whom we make information requests.
- In accordance with its policy, KPMG advises that neither it nor any of its partner, director or employee undertakes any responsibility arising in any way whatsoever, to any person other than BKT in respect of the matters dealt with in this report, including any errors or omissions therein, arising through negligence or otherwise, howsoever caused.
- In connection with our report or any part thereof, KPMG does not owe duty of care (whether in contract or in tort or under statute or otherwise) to any person or party to whom the report is circulated to and KPMG shall not be liable to any party who uses or relies on this report. KPMG thus disclaims all responsibility or liability for any costs, damages, losses, liabilities, expenses incurred by such third party arising out of or in connection with the report or any part thereof.
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Executive Summary

Implementing Partner- The Akshaya Patra Foundation

Period under assessment: April 2022 – March 2023

Project objective:

- The Centralised Kitchen upgradation initiative was designed to upgrade the kitchen with capital expenditure that would expand its capacity to prepare **approximately 30,000 meals each day**.
- Through BKT Tires, the Akshaya Patra Bhuj kitchen was supported with the following items: 50 Big Crates, 100 Crates with holes, 10 Slotted Angle Racks, 6 Vehicles- Mahindra Bolero, 100 Small Meal distribution vessels, 8 Roti Collecting Trays, 2 Hand Pallet Trucks, 1 Atta Kneading Machine, 30 KW Goldi Make Solar panel for Solar Roof Top, 1 Auto Rikshaw at Bhuj (Gujarat), Atta Kneading Machine-75 Kg per batch capacity., 7.5 HP Motor Reverse and Forward Movement, Jet Pressure Pump IPC C23 plus Water Jet pressure Pump with Accessories (Roto brush M22 and IPC Fixed Brushed M22

Key Summary Findings

Impact on livelihoods

81 individuals who previously worked as daily wage laborers and now moved to stable job as drivers and kitchen staff. Before joining the kitchen, they earned **₹5,000 per month** with irregular employment, but now they receive **₹10,000 per month** with steady income, job security, and benefits. This shift has improved their livelihoods and well-being, offering financial stability while supporting the mid-day meal program's efficiency.

Operational efficiency and sustainability of kitchen

Kitchen coordinator – “Since the atta kneading and water jet washing machines were installed, we've seen a **20-30% reduction in food waste**. Before, manual kneading and washing led to spilled flour and excess water usage to clean. Now, these machines help us use ingredients efficiently, minimizing waste and ensuring sustainability while maintaining hygiene in meal preparation.”

Satisfaction of students

During meal distribution, hygiene and cleanliness standards were rated highly by students. **80% rated the hygiene level as 5**, while 20% rated it as 4, indicating strong cleanliness practices with minor areas for improvement. These results demonstrate that the kitchen staff are effectively maintaining hygiene standards, ensuring safe and sanitary meal preparation and distribution.

Project Outreach
23000
Student beneficiaries reached
126
Staff

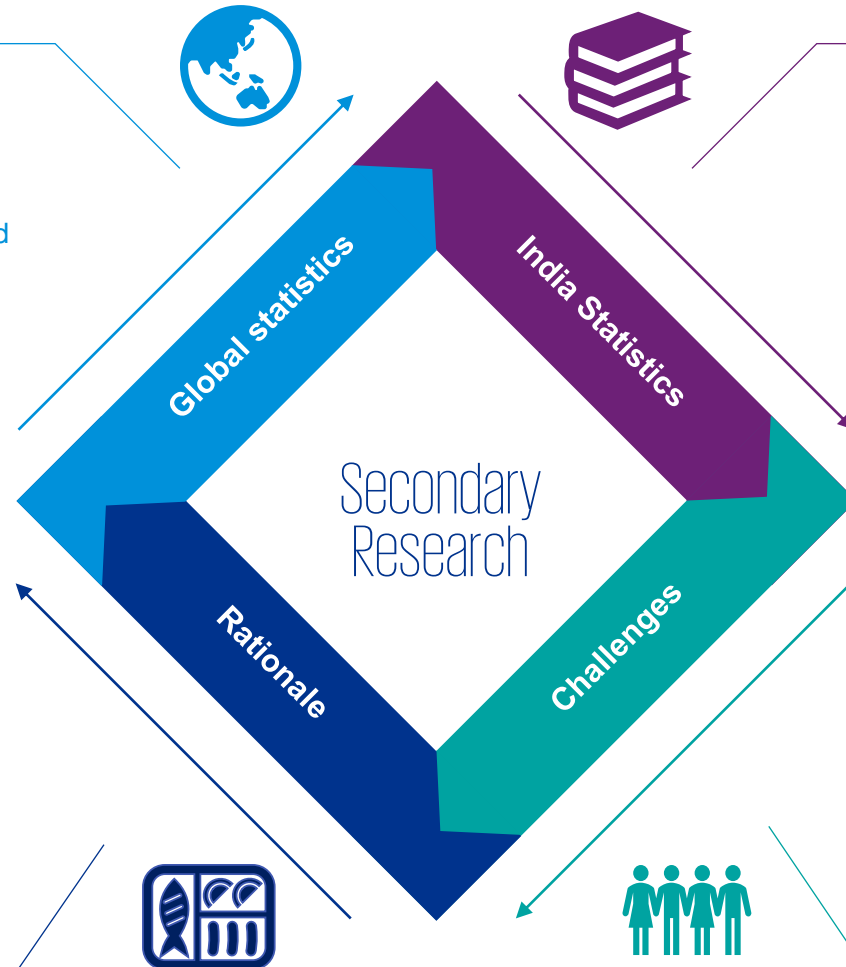
Impact Assessment (IA) Study Outreach

30
Students
15
Staff

Recommendations: 1) Additional allowance consideration for night shift workers 2) More inclusion of women in the kitchen workforce 3) Documentation of impact through pre-post record keeping and analysis 4) Feedback collection from varied stakeholders

Overview of the problem statement

- As many as **828 million** people were affected by hunger in 2021 – 46 million people more from a year earlier and 150 million more from 2019.
- After remaining relatively unchanged since 2015, the proportion of people affected by hunger jumped in 2020 and continued to rise in 2021, to 9.8% of the world population. This compares with 8% in 2019 and 9.3% in 2020.
- An estimated 45 million children under the age of five were suffering from wasting, the deadliest form of malnutrition, which increases children's risk of death by up to 12 times..
- **Impact on Child Development** – Proper nutrition is essential for physical growth, brain development, and maintaining a strong immune system. Malnourished children are more susceptible to falling ill, and struggle with learning.
- **Educational Outcomes** – Hunger affects concentration and energy levels, leading to lower school attendance and reduced learning capacity, affecting academic performance.
- **Sustainable Development Goals (SDGs)** – Addressing childhood hunger aligns with SDG 2 (Zero Hunger) and SDG 3 (Good Health and Well-being), reinforcing the need for global action.



- According to the United Nations' 'The State of Food Security and Nutrition in the World 2022' report, people's struggle for survival has increased sharply after the 2019 Corona period. In 2021, 768 million people in the world were found to be undernourished, of which **224 million** (29%) were Indians. This is a quarter of the total number of undernourished people in the world.
- Today, malnutrition is one of the most serious problems in India, yet it has received the least attention. Today, **India has 4.66 million underweight and 2.55 million height-for-age children** in the world.
- More than half 51% of children from the lowest income group families are stunted and stunted. And 49% are underweight.
- **Economic Disparities** – Many families struggle to afford nutritious meals, leading to reliance on low-cost, nutrient-deficient foods for daily sustenance.
- **Impact of Climate Change** – Extreme weather events affect the quantity and quality of agricultural produce, reducing availability of nutritionally rich and diverse food.
- **Food Distribution Inefficiencies** – Supply chain disruptions prevent food from reaching vulnerable populations
- **Economic Inequality** – Poverty remains a major barrier to accessing nutritious food, disproportionately affecting children in low-income regions.

<https://www.who.int/news/item/06-07-2022-un-report--global-hunger-numbers-rose-to-as-many-as-828-million-in-2021>

<https://www.globalhungerindex.org/india.html>

<https://countercurrents.org/2022/08/indias-position-on-the-world-hunger-index-has-fallen-and-malnutrition-and-unemployment-rising/>

About the project

Project objective

- The objective of the Government's Mid-Day Meal Scheme (PM-POSHAN) is to provide nutritious mid-day meals to school-going children daily.
- The Centralised Kitchen upgradation initiative was designed to upgrade the Akshaya Patra Bhuj kitchen with capital expenditure that would expand its capacity to prepare approximately 50,000 meals each day, thereby expanding the reach to more beneficiaries.

Type of beneficiaries:

- Children from lower socio-economic background receiving mid-day meals at schools and Anganwadis, and staff employed in the Kitchen

30,000

Average children reached

126

Staff employed at the Akshaya Patra Kitchen

Project components

- The centralised kitchens have the capacity to undertake large-scale feeding, typically up to **100,000 meals a day**, whilst ensuring safe handling, preparation, and delivery of the food.
- These units manage all operations from a **single point of control**. These include receiving and storing raw material, preparation and delivery of meals, and periodic maintenance of all equipments and transport vehicles.
- The **scale and operational efficiency** of these semi-automated kitchens help to maximise the impact of the school feeding programme.

- Cooking in the **centralised kitchens** begins early each morning. All the kitchens are equipped with cauldrons, trolleys, rice chutes, dal/sambhar tanks, cutting boards, knives and other similar equipment, which are thoroughly sanitised before use.
- Each rice cauldron has a capacity of **500 litres and each dal/sambhar cauldron has the capacity to cook 1,200 to 3,000 litres of dal**. The menu is designed in accordance with the local palate.
- As Roti is an integral part of the North and North-Western Indian menu, the kitchens in these regions are equipped with Roti-making machines, which have the capacity to prepare **2,00,000 rotis from 6,000 kg of wheat flour**.
- All the vessels are made of **304 food-grade** stainless steel material.

Project location - Bhuj, Gujarat



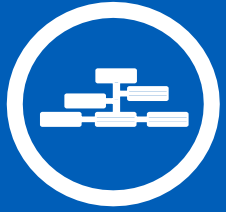
SDG Alignment



Impact Map

Activities/ Inputs	Outputs	Outcomes	Impact
<p>One time grant for purchase of kitchen utilities:</p> <ul style="list-style-type: none"> • 50 Big Crates • 100 Crates with holes • 10 Slotted Angle Racks • 6 Vehicle- Mahindra Bolero • 100 Small Meal distribution vessels • 8 Roti Collecting Tray • 2 Hand Pallet Trucks • 1 Atta Kneading Machine • 30 KW Goldi make • Solar panel for Solar Roof Top • 1 Auto Rikshaw at Bhuj (Gujarat) • Atta Kneading Machine-75 Kg per batch capacity. • 7.5 HP Motor Reverse and Forward Movement • Jet Pressure Pump IPC C23 plus Water Jet pressure Pump with Accessories (Roto brush M22 and IPC Fixed Brushed M22 • Miscellaneous kitchen utilities etc. 	<ul style="list-style-type: none"> • Efficient Meal Distribution: Vehicles like Mahindra Bolero and Auto Rikshaw ensure timely delivery of meals. • Food Storage & Organisation: Crates (big and perforated) and racks help maintain food quality and handling efficiency. • Hygienic Food Processing: Atta kneading machines and roti collecting trays support clean and systematic meal preparation. • Improved Cleaning & Sanitation: Jet pressure pumps and accessories help maintain hygiene standards in food handling. • Enhanced Sustainability: Solar panels contribute to eco-friendly operations and energy efficiency. • Standardized Meal Packaging: Meal distribution vessels enable systematic packaging and portioning. • Optimised Logistics & Movement: Hand pallet trucks allow easier handling of food storage and transportation processes. • 30,000+ meals prepared daily in a hygienic and standardised environment. • 30,000+ Meals delivered to multiple government schools through the designated GPS-tracked vans. • 9 new staff members employed. 	<ul style="list-style-type: none"> • Increase in the number of daily meals served. • Reduction in meal preparation time due to mechanised food processing ensuring that scalability does not affect delivery time. • Reduced food wastage through proper handling, storage, and portioning mechanisms. • Enhanced food safety and hygiene ensuring students receive high-quality meals. • Better meal distribution leading to improved student attendance and nutrition accessibility. • Improved community involvement and <i>efficiency</i> by employing local staff and strengthening partnerships. • Stable and continuous employment opportunities in a safe working environment (ie the kitchen and ancillary operations), especially for people from local communities including women. • Reduction in electricity costs due to use of solar power 	<ul style="list-style-type: none"> • Increased meal production capacity with a potential to further expand outreach. • Greater operational efficiency and economic sustainability of the kitchen due to reduced meal preparation and meal delivery time, and reduction in food wastage, and use of solar power. • Local communities experience gradual poverty alleviation due to stable employment in safe working conditions. • Improvement in student attendance, health, and nutrition.

Approach and Methodology of the study



Phase 1: Consultation & Scoping

- Establish clear scope of the assessment
- Review project documents to develop a preliminary understanding of the projects



Phase 2: Review of existing Theory of Change

- Conduct interactions with implementing agency to understand the projects, geographies, modes of implementation, and intended impacts
- Strengthen Impact Map of the programme in consultation with partners



Phase 3: Sampling and Tool Designing

- Finalise the sampling plan for stakeholders, design tools for stakeholder interactions



Phase 4: Stakeholder Interaction and data collection

- Conduct stakeholder interactions (on a sample basis) through field visits to programme locations



Phase 5: Analysis & Impact Assessment Report Preparation

- Conduct data analysis and prepare report on Impact Assessment basis information gathered through stakeholder interactions

Sampling

Stakeholders	Tools Utilised
Staff	Focused group discussion
Students	Structured questionnaire

School	Students	Staff
Shree primary school, Samatra	10	
Shree girls primary school, Mirjapar	10	
Shree boys primary school, Mirjapar	10	
Kitchen staff		15
TOTAL	30	15

Sampling and data collection approach

Study design: A primary study involving a mixed-methods research approach, involving both quantitative and qualitative tools, was adopted for this study.

Sample size: 15 Kitchen staff members, 30 students

Sampling method: Stratified random sampling was used to select study participants from the database shared. 80% confidence level and 16% margin of error was utilized for selection of 15 kitchen staff; 80% confidence level and 16% margin of error was utilized for selection of 30 students.

Mode of data collection: In-person and focused group interactions were held with participants from all the school locations and in the kitchen to ensure a representative sample. Care was also taken to ensure equitable representation from both male and female.

The location **Bhuj, Gujarat** was selected for the visit due to the higher percentage of beneficiaries in this area, in addition to discussions with the **BKT team**.

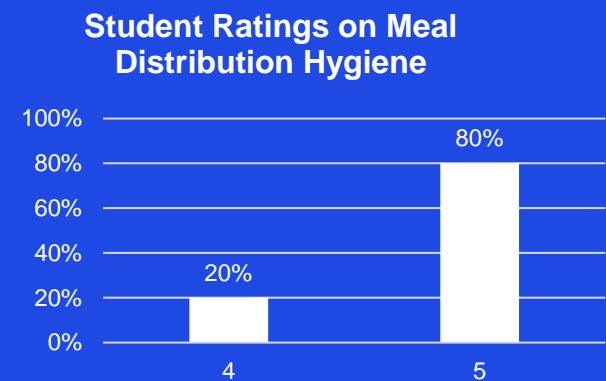
Interactions were also conducted with Akshaya Patra staff members to understand the benefits and areas of improvement evidenced by them.

Impact findings

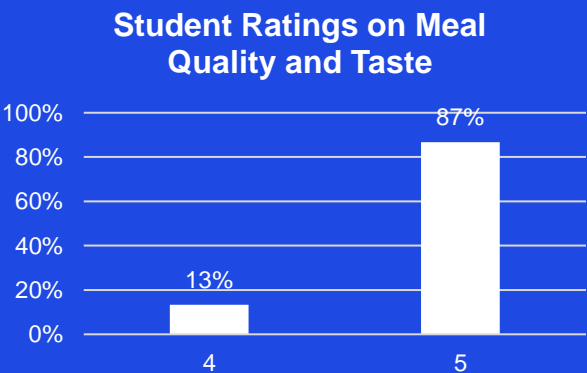


Enhancing Kitchen Hygiene and Cleanliness

- **Support provided:** The cleanliness and hygiene levels of the Bhuj Centralised kitchen has been enhanced with the support of BKT, that has provided a 7.5 HP Motor with Reverse and Forward Movement to assist in cleaning operations within the kitchen. Additionally, Jet Pressure Pump IPC C23 plus a Water Jet Pressure Pump with Accessories, including Roto Brush M22 and IPC Fixed Brushed M22, ensures effective deep cleaning and sanitation of the vehicles.
- **Certified Kitchen:** The Food and Safety and Standards Authority of India (FSSAI) has certified the kitchen on following required hygiene aspects. The kitchen is also certified with ISO 22000:2018 for its management system.



Student respondents have rated hygiene and cleanliness during meal distribution highly positive. 80% of students marked the hygiene level as 5, reflecting strong food safety and cleanliness standards. These ratings demonstrate the kitchen staff's dedication to maintaining sanitary conditions, ensuring that students receive safe and hygienic meals daily.



Student respondents have provided overwhelmingly positive feedback on the quality and taste of meals. 87% rated the food as 5, highlighting high standards in meal preparation. This reflects strong food preparation and cleanliness standards.

The positive rating from students reflects their confidence in the quality of food preparation and kitchen maintenance.

Impact findings



Optimising Kitchen Operations

Support provided: The application of efficient tools and equipment is essential for optimizing kitchen operations and ensuring seamless food distribution. BKT has played a significant role in supporting some of the critical infrastructure that has greatly reduced human work hours, improving productivity and operational efficiency.

As reported by the **Kitchen Coordinator and Kitchen Distribution Supervisor**, several enhancements have significantly improved storage, meal distribution, and overall efficiency

- 50 Big Crates & 100 Crates with Holes – Enhanced storage efficiency, reducing **manual handling time by 20%**
- 10 Slotted Angle Racks – **Streamlined organisation** and storage for better accessibility
- 100 Small Meal Distribution Vessels – Improved **portioning and meal distribution process**
- 8 Roti Collecting Trays – **Reduced manual sorting efforts by 10%**, ensuring smoother collection
- 2 Hand Pallet Trucks – Increased mobility, **decreasing kitchen transportation time by 20%**
- 1 Atta Kneading Machine – Automation has led to a **30% reduction in dough preparation time**
- 30 KW Goldi Make – **Increased meal production speed**, ensuring higher output with minimal human intervention
- Solar panel – The installation of solar panels **has improved kitchen efficiency** by providing a **sustainable power source**, reducing electricity costs, and ensuring uninterrupted meal production

The integration of these tools into daily operations has significantly **reduced human work hours, optimising kitchen processes**. This improvement has streamlined workflow, and enhanced overall kitchen productivity. In this manner, the team is able to prepare food on time and provide the healthy and hot food to all the students.

Impact findings



Expanding Food Delivery and Employment Opportunities

Support provided: Efficient food distribution plays a crucial role in ensuring that students receive safe, hot, and nutritious meals on time. With the support of BKT, the introduction of additional vehicles has significantly enhanced meal delivery operations, allowing more schools to benefit from the midday meal program.

As reported by the **Distribution Supervisor**, several upgrades have enhanced food delivery efficiency

- 6 Mahindra Bolero Vehicles have increased capacity, enabling meals to reach **more schools on time**
- 1 Auto Rickshaw in Bhuj has **optimized short-distance routes**, ensuring faster food distribution to smaller schools
- **Reduced Delivery Time**—Overall **meal delivery efficiency has improved by 10%**, ensuring students receive safe, hot, and nutritious meals without delays

As reported by the **Kitchen Coordinator and the Kitchen HR**, the expansion of operations has led to new job opportunities and improved work conditions

- **New jobs created** – Employment opportunities have been provided to at least **17 new drivers** and an additional **90% increase in kitchen staff**, supporting the growing needs of the program.
- **Work hour optimization** – Shifting from daily wage uncertainty to fixed **income stability has resulted in a 90% improvement in workers' lives**, ensuring reliable salaries and benefits. Enhanced food delivery coverage, optimized logistics, and provided employment stability for individuals transitioning from daily wage labor.

The measurable impact reflects improvements in efficiency, outreach, and workforce livelihood, ensuring better access to meals for students while supporting sustainable employment.

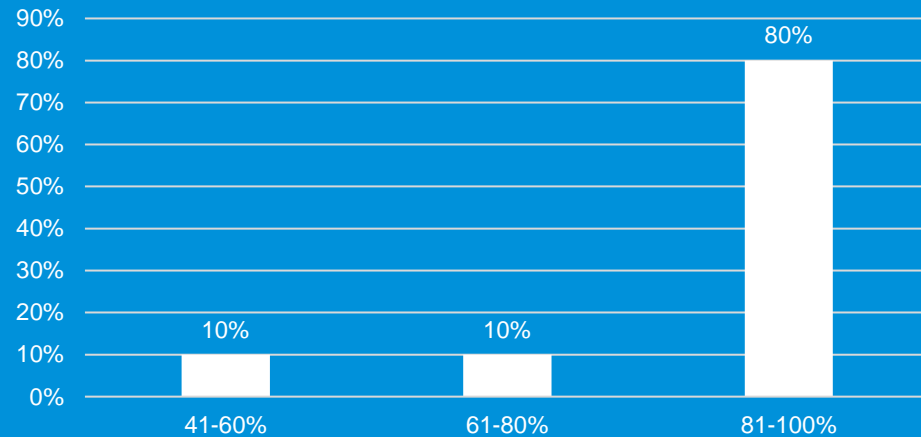
- **Testimonial** - *Before joining the kitchen, I worked at the port, where half of my income went toward travel expenses, leaving me with very little savings. Since joining here, I've been able to save more and here there are other benefits such as ESI and PF. This place has given me stability and a chance to grow. I come from Bhuj. –Kitchen staff*

Impact findings



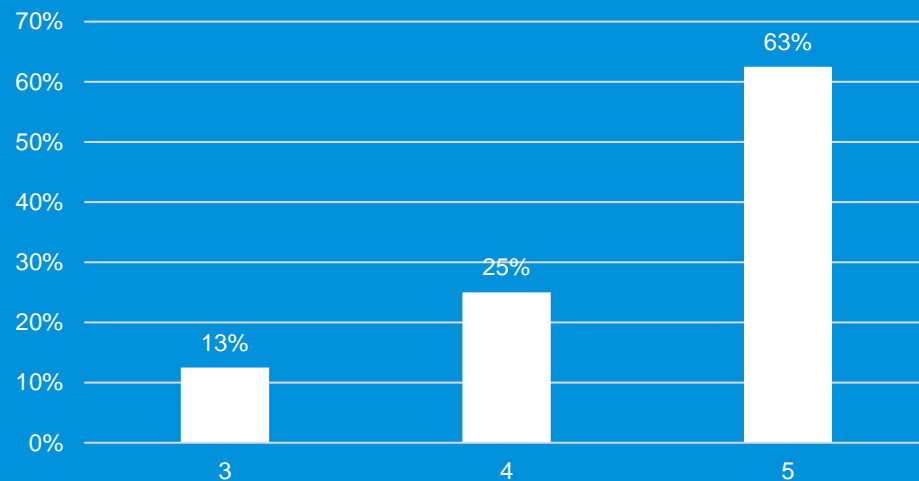
Improving student attendance and performance

Impact of Mid-Day Meal on Student Attendance



Every day, students look forward to coming to school, not just for lessons but for a nutritious meal. The mid-day meal program has encouraged regular attendance, with **80%** of students seeing their attendance improve by **81-100%**. The meal ensures they stay focused, energised, and motivated, making school a place of both learning and nourishment.

Student Academic Performance



87% of the Teachers have expressed that students demonstrated significant academic improvement (4 or 5 out of 5 rating). This shows that the mid-day meal has been playing a crucial role in filling the nutrition gaps which has helped in enhancing the students' concentration, cognitive function, and overall learning outcomes.

Recommendations



Salary of staff

Night shift workers put in extra effort, so an additional allowance structure may be introduced, as suggested during the study interactions, to recognise their dedication of late-hour work appropriately.



Female staff

Fair recruitment and equal opportunities for women staff are essential for a balanced workforce.



Impact Documentation

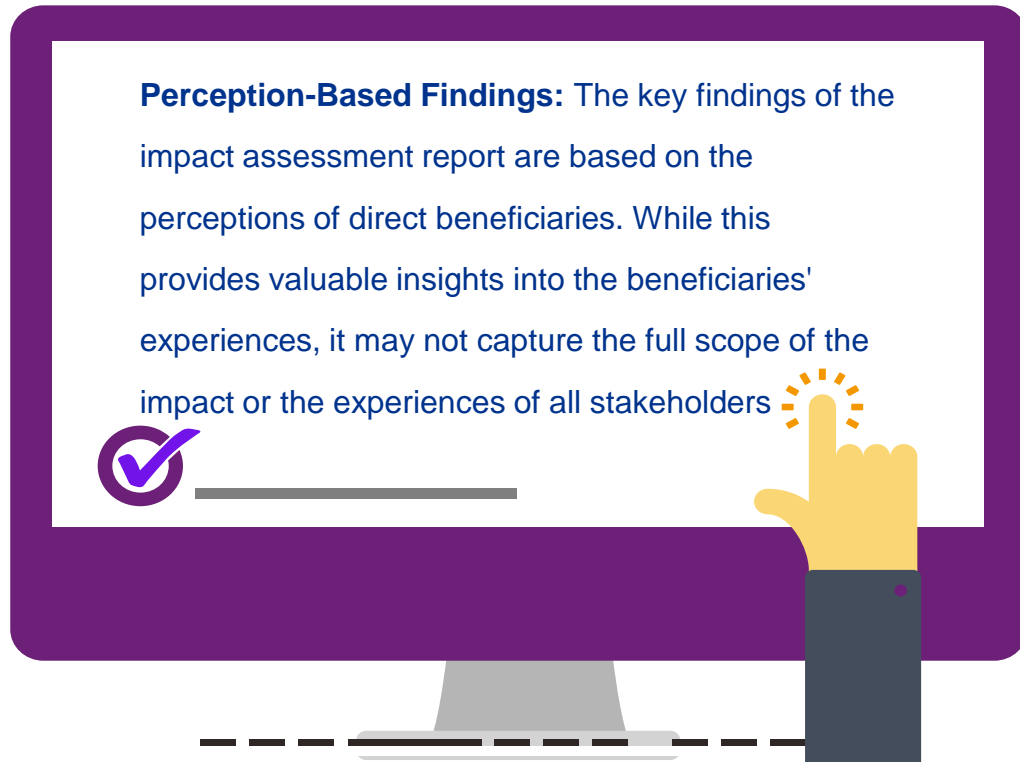
Machines and vehicles have saved labour hours, enabling workers to focus on productive tasks. Documentation should track total hours saved, compare pre-automation vs. post-automation labour, and analyse tasks for efficiency improvements.



Feedback process

Regular feedback from staff, supervisors, students, teachers, parents, Government and other stakeholders can help enhance meal quality, hygiene, operations, and efficiency. A review system with surveys, assessments, and open communication would improve service and satisfaction.

Limitations of the study



In reference to the data collection few limitations are mentioned below:

- Due to language barriers in geographies like Bhuj Gujarat some of the points might have been missed out while collecting the data
- Some of the night shift employees were not a part of the study, since the study was conducted during the morning shift
- Some of the employees who were on leave were not covered.

Annexure A



Entrance of the kitchen



Crates for food packing



Cartes for the food storage

Annexure A



The Crates used for food storage while delivery



Mahindra Bolero supported



One E Auto supported

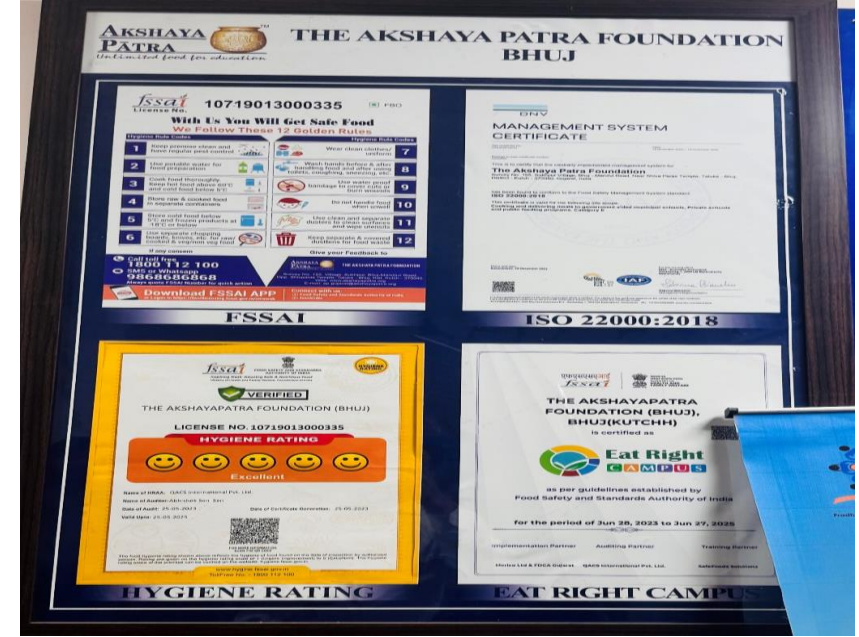
Annexure A



The kitchen staff next to the delivery vehicle



Awareness about the personal hygiene



Hygiene rating and certifications

Annexure A



Solar panel



Upgradation of Centralised Kitchen Project [Akshay Patra Foundation]

**Balkrishna Industries Limited
Impact Assessment for FY22-23**

April 2025





Mid-day Meal programme [Akshaya Patra Foundation]

Balkrishna Industries Limited
Impact Assessment for FY22-23

April 2025



Disclaimer

- Our report shall be prepared solely for Balkrishna Industries Limited (BKT). KPMG does not accept or assume any liability, responsibility, or duty of care for any use of or reliance on this report by anyone, other than our Client, to the extent agreed in the Agreement.
- Impact assessment is limited to the projects allocated by BKT
- No framework has been used in preparing the report as detailed herein. No professional assurance standards ex. ISAE, SSAE etc. have been applied while preparing this report and accordingly the rigors applicable under such standards are not applicable for the scope covered by our report.
- Procedures, analysis and recommendations, if any, are advisory in nature basis the information collected from various sources both publicly and those provided by the client.
- Our observations represent our understanding and interpretation of the facts based on reporting of beneficiaries and stakeholders.
- Our report, by its very nature, may involve numerous assumptions, inherent risks, and uncertainties, both general and specific. The conclusions drawn shall be based on the information available with us at the time of preparing the report.
- We shall not perform an audit and shall not express an opinion or any other form of assurance. Further, comments in our report are not and shall not be intended, nor should they be interpreted to be legal advice or opinion. BKT shall be fully and solely responsible for applying independent judgment, with respect to the findings included in the report, to make appropriate decisions in relation to future course of action, if any. We shall not take responsibility for the consequences resulting from decisions based on information included in the report.
- While information obtained from the public domain or external sources has not been verified for authenticity, accuracy, or completeness, we have obtained information, as far as possible, from sources generally considered to be reliable. However, it must be noted that some of these websites/third party sources may not be updated regularly. We assume no responsibility for the reliability and credibility of such information.
- Our work shall be limited to the specific procedures described in this Engagement Letter and shall be based only on the information and analysis of the data obtained through interviews of beneficiaries supported under the programme, selected as sample respondents and discussions with BKT team and stakeholders of the programme. Accordingly, changes in circumstances or information available after the review could affect the findings outlined in our report.
- In no circumstances shall we be liable, for any loss or damage, of whatsoever nature, arising from information material to our work being withheld or concealed from us or misrepresented to us by any person to whom we make information requests.
- In accordance with its policy, KPMG advises that neither it nor any of its partner, director or employee undertakes any responsibility arising in any way whatsoever, to any person other than BKT in respect of the matters dealt with in this report, including any errors or omissions therein, arising through negligence or otherwise, howsoever caused.
- In connection with our report or any part thereof, KPMG does not owe duty of care (whether in contract or in tort or under statute or otherwise) to any person or party to whom the report is circulated to and KPMG shall not be liable to any party who uses or relies on this report. KPMG thus disclaims all responsibility or liability for any costs, damages, losses, liabilities, expenses incurred by such third party arising out of or in connection with the report or any part thereof.
- By reading our report, the reader of the report shall be deemed to have accepted the terms mentioned hereinabove



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Executive Summary – Mid day meal

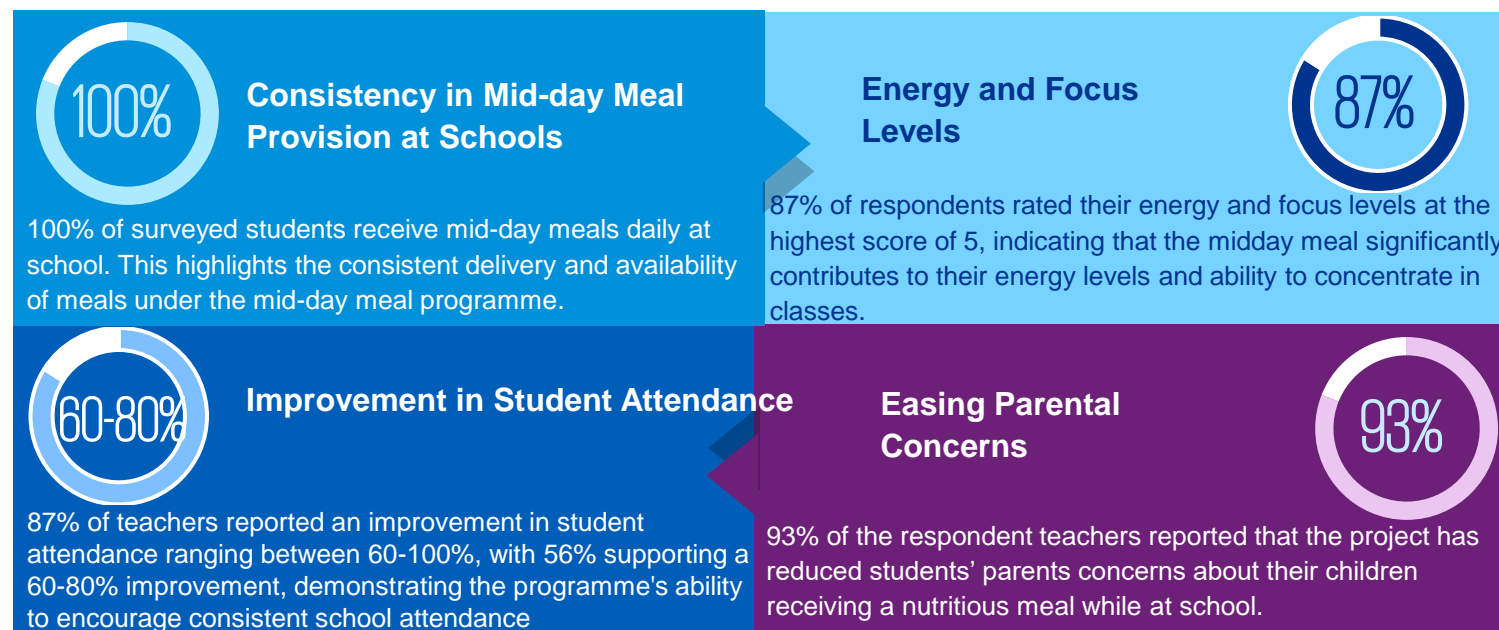
Implementing Partner- The Akshaya Patra Foundation

Period under assessment: April 2022- March 2023

Project objective:

The objective of the **Akshaya Patra Mid-Day Meal Programme** is to improve the **nutritional status** of children studying in government and government-aided schools. It aims to motivate children from socio-economically weaker backgrounds to attend school regularly and focus on classroom activities. Additionally, the programme provides nutritional support to children during drought-affected periods. This programme is aligned with Sustainable Development Goals like **Zero Hunger** and **Quality Education**.

Key findings :



Project Outreach

23,000

Student
beneficiaries
reached

193

Schools covered
under the
programme

Impact Assessment (IA) Study Outreach

30

Students

16

Teachers

3

Schools

Key recommendations

- **Recommendations on menu:** Respondents have requested buttermilk provision, alternate snacks like 'Shakarpara' in lieu of 'Sukhadi' on some days, adding rice to Saturday menu, resuming periodic fruit distribution, and additional vegetables.
- **Documentation of nutritional value:** The project should quantify the nutritional value of the daily mid-day meals consumed by children.
- **Documentation of impact and feedback:** The project to document impact generated by conducting regular studies to document baseline levels of health metrics and academic performance and then documenting periodic progress.
- **Liasoning and partnerships:** Project to explore strategies for sustainability.

About the project – Mid day meal

Vision

The vision of the Akshaya Patra Foundation is to ensure that no child in India is deprived of education because of hunger.

Mission

The mission of the Akshaya Patra Foundation is to feed 3 million children of India by 2025.

Type of beneficiaries:

- Male & Female student beneficiaries from lower socio-economic background.

23,000

Student
beneficiaries
reached

193

Schools
covered
under the
programme

Project objective

- The objective of the Mid-Day Meal programme was to provide nutritious mid-day meals to underprivileged children, in identified school in Bhuj, to ensure that they receive a **healthy and balanced meal**, and to **reduce drop-outs from school** due to hunger or poor nutrition.
- The programme is aligned with the Government of India's **PM-POSHAN** initiative. The Mid-day meal scheme of the India Government (now rechristened PM-POSHAN) has helped ensure that every child has access to nutritious food and proper education. It is one of the largest school lunch programmes in the world, offering a lasting impact to more than **11.80 Crore children in 11.20 lakh schools** (as per 2021-22 data) across the country.

Project components

- The primary component of this project is the provision of **hot and nutritious meals**. They use a variety of seasonal vegetables, seasonally-appropriate grains, and locally available ingredients (including spices and condiments) to ensure menu diversity and adherence to regional palates. For example - Dalma in Odisha and Bisibelebath in Karnataka. Additionally, they serve fruits and locally popular nutritional snacks such as Sukhadi in Gujarat.

Project location – Bhuj, Gujarat



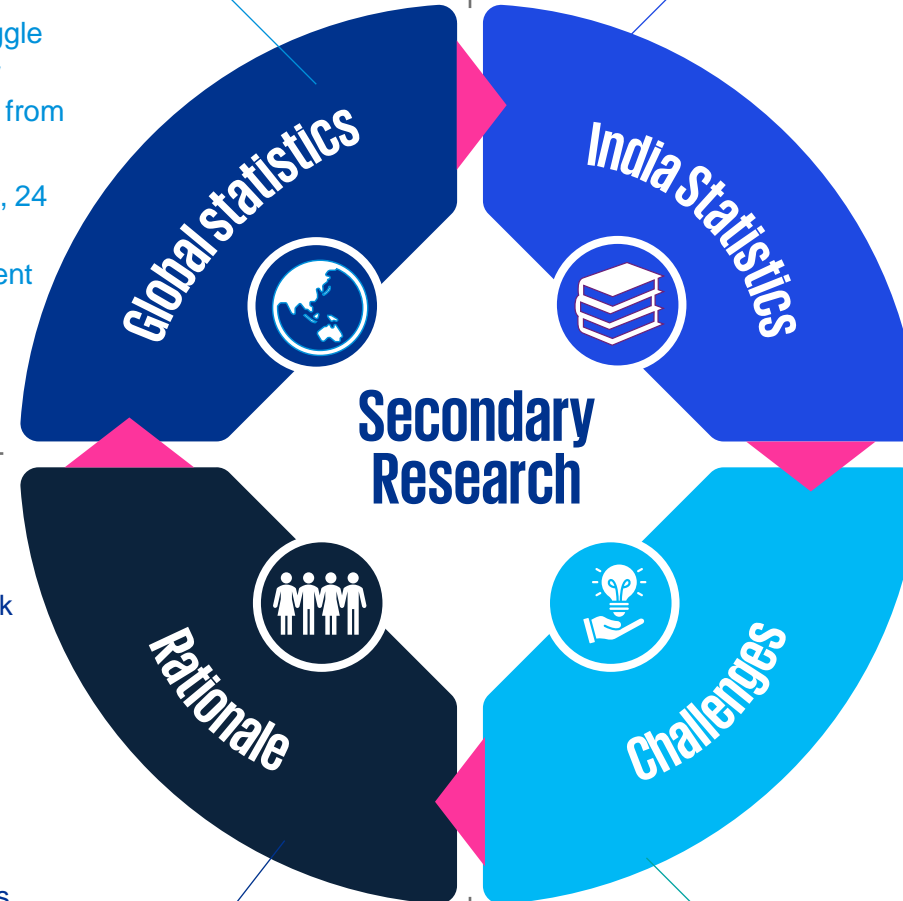
SDG Alignment



Overview of the problem statement

- **School Meal Accessibility** – Many countries struggle with inconsistent meal distribution, leading to low enrollment and attendance rates among children from underprivileged backgrounds
- **Risk of School Dropouts** – Due to food insecurity, 24 million schoolchildren are at risk of dropping out, reversing decades of progress in school enrollment

- **Ensuring Child Nutrition** – With 39 billion missed school meals, such programmes are crucial for preventing malnutrition.
- **Boosting School Retention** – 24 million children risk dropping out due to hunger, affecting education outcomes, and ultimately affecting the country's economy and overall development.
- **Addressing Hunger Levels** – 50% of adolescents reported regular hunger, underscoring food insecurity.
- **Strengthening Global Commitment** – Organisations like UNICEF & WHO advocate for expanded school meal policies to improve children's well-being.

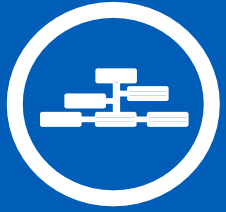


- **Limited Coverage in Rural Areas** – While the PM POSHAN scheme supports mid-day meals across India, rural regions like Bhuj face challenges in consistent meal distribution, affecting school attendance.
- **Nutritional Deficiencies** – Despite government efforts, mid-day meals in Bhuj often lack adequate micronutrients, impacting children's growth and cognitive development.
- **Food Safety Concerns** – Reports indicate quality issues in meal preparation, with instances of contaminated food affecting students' health.
- **Funding Constraints** – Despite government allocations, local implementation struggles with budget shortages, limiting the programme effectiveness
- **Nutritional Deficiencies** – Lack of variety and insufficient micronutrients in meals leads to chronic malnutrition and consistently low energy levels among students.

Impact Map

Inputs/Activities	Outputs	Outcomes	Impact
Financial Support given by BKT Tires to provide daily mid-day meals to 23,000 school children across 361 schools in Bhuj, Gujarat. The Akshaya Patra Foundation, daily, prepares the meals and transports it to each of the schools in their specially-equipped vans which ensure that the meals remain sterilised and hot until they are served to the children.	A hot, nutritious, hygienically prepared mid-day meal, consisting of grains, vegetables, and lentils, is served daily to every student (in the selected schools) inside their school premises.	<ul style="list-style-type: none"> Improved average attendance percentage of students in school due to meal provision Better participation in classroom, greater concentration during class lessons, and enhanced focus and learning ability of students due to better nutrition. Enhanced performance of students in their examinations and assessments/ tests due to better attendance in school and focus on studies. Reduced rates of school drop-outs due to provision of daily meals at school Increase in school enrolment rates due to mid-day meal provision Reduced gender and other socio-economic discrimination due to equal access to mid-day meals to all students Improved health metrics of children in terms of PHC data (Stunting, wasting, undernourishment, anaemia, infections, etc) 	<ul style="list-style-type: none"> Enhanced academic performance and overall nutrition status of school children from socio-economically disadvantaged strata of society. Higher rates of students completing their education due to fewer drop-outs Better socialisation among children from diverse backgrounds leading to less discrimination amongst them. Better chances of finding employment and livelihood opportunities for children, once they grow older and complete their schooling, due to better health and nutrition status.

Approach and Methodology of the study



Phase 1: Consultation & Scoping

- Establish clear scope of the assessment
- Review project documents to develop a preliminary understanding of the projects



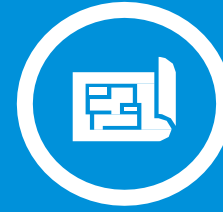
Phase 2: Review of existing Theory of Change

- Conduct interactions with implementing agency to understand the projects, geographies, modes of implementation, and intended impacts
- Strengthen Impact Map of the programme in consultation with partners



Phase 3: Sampling and Tool Designing

- Finalise the sampling plan for stakeholders, design tools for stakeholder interactions



Phase 4: Stakeholder Interaction and data collection

- Conduct stakeholder interactions (on a sample basis) through field visits to programme locations



Phase 5: Analysis & Impact Assessment Report Preparation

- Conduct data analysis and prepare report on Impact Assessment basis information gathered through stakeholder interactions

Sampling

Stakeholders	Tools Utilised
Students	Structured questionnaire Focused group discussion
Teachers	Structured questionnaire Focused group discussion

School	Students	Teachers
Shree primary school, Samatra	10	5
Shree girls primary school, Mirjapar	10	6
Shree boys primary school, Mirjapar	10	5
TOTAL	30	16

Sampling and data collection approach

Study design: A primary study involving a mixed-methods research approach, involving both quantitative and qualitative tools, was adopted for this study.

Sample size: Basis 80% confidence level and 12% margin of error for the universe of 23,000 beneficiaries, the sample size calculated was 29.

Sampling method: Stratified random sampling was used to select study participants from the database shared.

Mode of data collection: In-person and Focused group interactions were held with participants from across all the school locations to ensure a representative sample. Care was also taken to ensure equitable representation from both male and female.

The location **Bhuj, Gujarat** was selected for the visit due to the higher percentage of beneficiaries in this area, in addition to discussions with the **BKT team**.

One-on-one surveys and FGD to capture qualitative insights were administered to participants, designed specifically to the intended outcomes of the programme.

Interactions were also conducted with Akshaya Patra staff members to understand the benefits and areas of improvement evidenced by them.

Impact findings - Teachers

Consistency in Mid-day Meal Distribution

Since the meal is served daily, not only does it address the issue of chronic hunger, but also supports a conducive learning environment, reinforcing its importance in fostering regular attendance and continuous academic engagement.

100%

Improved Attendance

56.25% of the respondents reported an attendance improvement of **61-80%**, while **31.25%** observed an even greater improvement of **81-100%**. These percentages highlight the effectiveness of the initiative in addressing barriers to regular attendance in the school

87%

Overall Improvement in Health

81.25%, rated health improvements at **5** (significant improvement), while **12.50%** rated it at **4**, showcasing overall positive health outcomes. The meal is addressing nutritional gaps, contributing to students' overall physical well-being

93%

Enhanced Classroom Focus

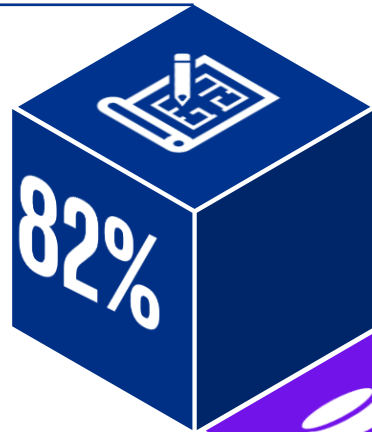
62.50% rated improvement in classroom concentration at **5**, while **31.25%** rated it at **4**, indicating overall positive results. Better nutrition leads to better concentration levels, which in turn leads to better overall academic performance.

100%

Impact findings - Teachers

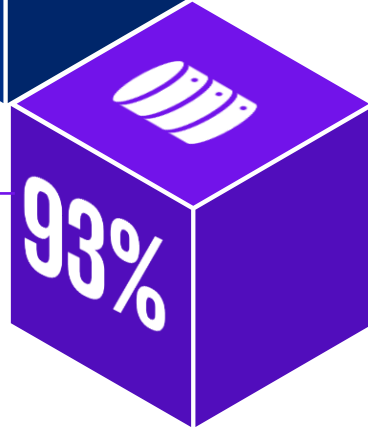
Ensuring Balanced Nutrition

- 82% of the teachers students **always** receive a **balanced diet with adequate nutrition** through the mid-day meal programme.



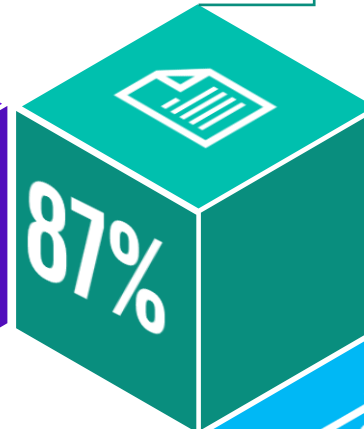
School Enrollment Growth

- 93% of respondents rated 5 and 4 in terms of enrolment growth in the school. This programme has a positive influence - The availability of nutritious meals at school serves as a strong incentive for families to enroll their children, ensuring they receive both education and proper nutrition.



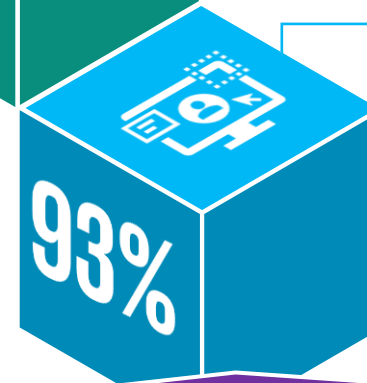
Student Performance

- 87% of the Teachers have expressed that students demonstrated significant academic improvement. This shows that the mid-day meal has been playing a crucial role in filling the nutrition gaps which has helped in enhancing the students' concentration, cognitive function, and overall learning outcomes.

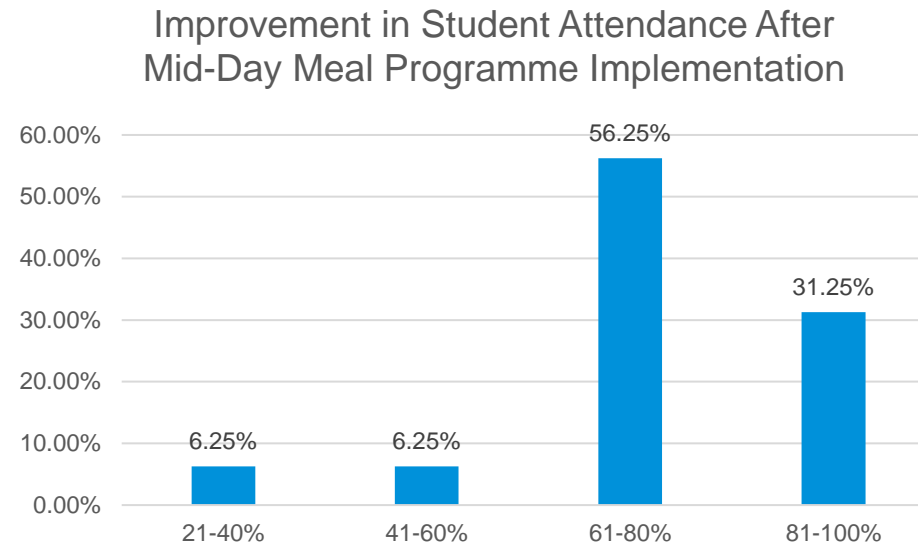


Student Equality

- 93.75% of respondents believe that the programme consistently promotes fairness by ensuring that all students, regardless of their background, receive a nutritious meal. This initiative helps bridge socio-economic gaps, creating a more inclusive and supportive learning environment



Impact findings - Teachers



The charts show how student attendance changed after the Mid-Day Meal programme was introduced in their schools.

After the Mid-Day Meal programme started witnessed changes. More students were attending regularly, with the most number of teachers suggesting the improvement to be in the 61-80% range (56%), followed by the 81-100% (31%).

The Mid-Day Meal programme has made a noticeable difference. More students started attending school more consistently. Thus, attendance rates went up, and fewer students were in the missing school, showcasing that the programme incentivised students to come to school more regularly.

Impact findings - Student

100%

100% of the respondents reported receiving midday meals at school on a daily basis. This showcases the programme's reliability in ensuring consistent meal delivery to all students. Such unwavering provision contributes significantly to addressing chronic hunger, improving daily attendance, and fostering a conducive learning environment.

Consistency in Mid-day Meal provision

90%

90% of respondents stated that it encourages them to come to school regularly. The availability of nutritious and delicious meals not only addresses hunger but also creates a positive association with attending school, ensuring that children look forward to their day in school.

Improved Attendance

87%

87% of respondents reporting that their health has improved significantly since receiving these meals. This initiative contributes not only to better physical health but also to enhanced energy levels and overall well-being of the children.

Overall Health Improvement

87%

87% of respondents reported noticeable improvements in their height and weight over time showcasing the programme's success in addressing malnutrition and fostering proper growth among students.

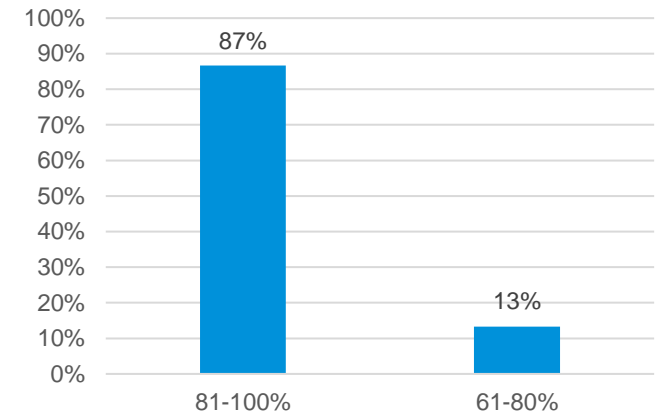
Positive growth metrics

83%

83% of respondents expressed that their concentration levels had improved after consuming the mid-day meal on a daily basis. The availability of nutritious food ensures that students are not distracted by chronic hunger, allowing them to focus better as well as participate more effectively in their learning process.

Enhanced Classroom Focus

Students' attribution to programme for educational success



87%

87% of the students attributed 81-100% of their educational success to the mid-day meal program. This shows the programme's significant impact on student learning and retention.

Limitations of the study

Perception-Based Findings: The key findings of the impact assessment report are based on the perceptions of direct beneficiaries. While this provides valuable insights into the beneficiaries' experiences, it may not capture the full scope of the impact or the experiences of all stakeholders



In reference to the data collection few limitations are mentioned below:

- As most of the beneficiaries had finished their examinations, mobilisation of 100% of sampled students was not possible.
- Due to language barriers in the project geographies (Bhuj, Gujarat) some data points may have been lost in translation while collecting the data.

Testimonials



Principal

"Before Akshaya Patra, school used to prepare meals in their own kitchen. This project has helped the school to save time and is serving better quality and variety of food than was possible for the school."



Teacher

"At the start we were a little worried about the hygiene level and whether the quality of food was of good standards. But after visiting the Akshaya Patra kitchen we got to know that our house's kitchen also may not be as clean as the Akshaya Patra kitchen."



Student 1

"The food served in our school food is tastier than what is made at my house. I like to come to school daily and enjoy the meals with my friends."



Student 2

"I enjoy the Friday meals the most. The rice and dal served here is even more tasty and enjoyable than the food served at my house."

Way Forward



The project should quantify the nutritional value of the daily mid-day meals consumed by children. This will ensure better adherence to recommended dietary intake, as well as to assess any nutrient deficiencies and take corrective action.

The project to document impact generated by conducting regular studies to document baseline levels of health metrics and academic performance and then documenting periodic progress. This will help to measure success and take more data-driven remedial action to improve project outcomes and longer-term impact. Documenting the differences generated by new capital investments against older mechanisms will quantify the delta impact generated. Quantitative data in addition to qualitative insights will aid in adding more value to impact findings and feedback.

Given the climatic conditions and requests from schools, students and teachers suggested menu changes such as incorporation of buttermilk supply, provision of fruits, adding more variety in dry snacks, including different vegetable preparations, etc. These changes may help to maintain food variety and ensure consumption of various micronutrients.

Documentation
on nutritional
value

Recommendations
on menu

**Mid-day meal
programme**

Documentation
of impact and
feedback

Partnerships for
sustainability

In order to be more self-sustaining in the longer run, It is recommended to develop liaisons or establish partnerships with Government, private or mixed-sector bodies to ensure that material inputs and/or financial support continues uninterrupted and beneficiaries continue to get the mid-day meal support.

Annexure A



School children having their hot meal served



School children consuming their hot meal



Hot food packaged and carried from the transport van to the school

Annexure A



Interaction with the students – (FGD)



Clean and sanitised plates to consume meals and snacks (Sukhadi)



Meal serving area (school dining hall)



Mid-day Meal programme [Akshaya Patra Foundation]

Balkrishna Industries Limited
Impact Assessment for FY22-23

April 2025

