

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN : U74110UP2014PLC062982

**Balance Sheet as at 31st March 2024****(Rs. In lakhs)**

Particulars	Note No.	As at 31st March 2024	As at 31st March, 2023
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	2	155.84	13.51
(b) Capital work-in-progress ( Intangible)	3	379.34	122.07
(c) Other intangible assets		-	-
(d) Financial assets			
(i) Investments		-	-
(ii) Investments in Equity Contribution of wholly owned subsidiary Company		-	-
(e) Other non current assets	4	5.40	15.70
<b>Total non current assets</b>		<b>540.58</b>	<b>151.28</b>
<b>Current Assets</b>			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade receivables	5	6.98	6.74
(ii) Cash and cash equivalents	6	17.36	7.39
(iii) Bank balances other than (ii) above		-	-
(iv) Other financial assets		-	-
(c) Current tax assets(net)		-	-
(d) Other current assets	7	146.25	153.99
<b>Total current assets</b>		<b>170.59</b>	<b>168.12</b>
<b>TOTAL ASSETS</b>		<b>711.17</b>	<b>319.40</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(I) Equity</b>			
(a) Equity share capital	8	200.00	200.00
(b) Other equity	9	-493.49	-317.82
<b>Total Equity</b>		<b>-293.49</b>	<b>-117.82</b>
<b>Liabilities</b>			
<b>(2) Non current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	965.88	397.34
(ii) Other financial liabilities		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other non current liabilities		-	-
<b>Total non current liabilities</b>		<b>965.88</b>	<b>397.34</b>
<b>(3) Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	11	-	-
(A) Total outstanding dues of Small Enterprises and Micro enterprises		-	-
(B) Total outstanding dues of creditors other than small enterprises and		18.67	0.00
(iii) Other financial liabilities		-	-
(b) Other current liabilities	12	10.10	28.88
(c) Provisions	13	10.01	11.00
<b>Total current liabilities</b>		<b>38.78</b>	<b>39.88</b>
<b>Total liabilities</b>		<b>1,004.66</b>	<b>437.22</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>711.17</b>	<b>319.40</b>
Material Accounting Policy Information	1		
The accompanying notes are an integral part of the financial statements			

**For Kapoor Tandon & Company**

Chartered Accountants

FRN : 000952C

For and on behalf of the Board

(CA Devendra Swaroop Mathur)

Partner

Membership No. : 082570

Place : New Delhi

Date : 25th May, 2024

UDIN: 24082570BKHVUX6294

**Neetika Suryawanshi**

Director

DIN : 05305361

Place : Noida

**Ramjee Subramanian**

Whole Time Director

DIN : 10048448

Place : Bengaluru

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN : U74110UP2014PLC062982

**Statement of Profit and Loss for year ended 31st March 2024****(Rs. In lakhs)**

<b>Particulars</b>	<b>Note No.</b>	<b>For the period ended 31st March'24</b>	<b>For the period ended 31st March, 2023</b>
I. Revenue from operations	14	0.00	12.13
II. Other income	15	0.68	9.62
<b>III. Total Income</b>		<b>0.68</b>	<b>21.75</b>
<b>IV. Expenses</b>			
Cost of materials consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
Employee benefits expenses	16	45.56	102.92
Finance costs	17	14.75	17.19
Depreciation and amortization expenses	18	7.82	2.52
Other expenses	19	108.22	130.73
<b>Total Expenses (IV)</b>		<b>176.35</b>	<b>253.36</b>
<b>V. Profit before Tax (III - IV)</b>		<b>(175.67)</b>	<b>-231.61</b>
<b>VI. Tax expense:</b>			
1. Current tax		0.00	-
2. Deferred tax		0.00	0.00
3. Tax adjustments relating to earlier years		0.00	-
<b>VII. Profit for the period (V - VI)</b>		<b>(175.67)</b>	<b>(231.61)</b>
<b>VIII. Other comprehensive income</b>			
(i) Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		0.00	0.00
(ii) Income tax related to items that will not be reclassified to profit or loss		0.00	0.00
		<b>0.00</b>	<b>0.00</b>
<b>IX. Total comprehensive income for the period (VII - VIII)</b>		<b>(175.67)</b>	<b>(231.61)</b>
<b>X. Earnings per equity share</b>	20		
1. Basic		-8.78	-17.18
2. Diluted		-8.78	-17.18
<b>Material Accounting Policy Information</b>	1		
The accompanying notes are an integral part of the financial statements			

For Kapoor Tandon &amp; Company

Chartered Accountants

FRN : 000952C

**For and on behalf of the Board**

(CA Devendra Swaroop Mathur)

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**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN : U74110UP2014PLC062982

**Statement of Changes in Equity for the year ended 31st March 2024**

<b>A. Equity share capital</b>		<b>(Rs. In lakhs)</b>
<b>Particulars</b>	<b>Amount</b>	
Balance as on 1st April, 2022	5.00	
Additions during the year	195.00	
<b>Balance as on 31st March, 2023</b>	<b>200.00</b>	
Additions during the year	-	
<b>Balance as on 31st March, 2024</b>	<b>200.00</b>	

<b>Particulars</b>	<b>Other Equity</b>					<b>Total equity</b>
	<b>Reserves and Surplus</b>				<b>Other Comprehensive Income</b>	
	<b>Capital Reserve</b>	<b>Securities Premium</b>	<b>General reserve</b>	<b>Retained Earnings</b>	<b>Other items of other comprehensive income</b>	
Balance as on 1st April, 2023	-	-	-	-317.82	0.00	-317.82
Additions during the year	-	-	-	-	0.00	0.00
Profit for the year	-	-	-	175.67	-	-175.67
Dividend Paid for the period ended as on 31st March'24	-	-	-	0.00	-	0.00
<b>Balance as on 31st March, 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 493.49</b>	<b>0.00</b>	<b>- 493.49</b>

<b>Particulars</b>	<b>Other Equity</b>					<b>Total equity</b>
	<b>Reserves and Surplus</b>				<b>Other Comprehensive Income</b>	
	<b>Capital Reserve</b>	<b>Securities Premium</b>	<b>General reserve</b>	<b>Retained Earnings</b>	<b>Other items of other comprehensive income</b>	
Balance as on 1st April, 2022	-	-	-	-86.21	0.00	-86.21
Additions during the year	-	-	-	-	0.00	0.00
Profit for the year	-	-	-	231.61	-	-231.61
Dividend Paid for the year ended 31st March, 2023	-	-	-	0.00	-	0.00
<b>Balance as on 31st March, 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 317.82</b>	<b>0.00</b>	<b>- 317.82</b>

Refer Note 13 for nature and purpose of reserves

Material Accounting Policy Information Refer note 1

The accompanying notes are an integral part of the financial statements

For Kapoor Tandon &amp; Company

Chartered Accountants

FRN : 000952C

For and on behalf of the Board

**(CA Devendra Swaroop Mathur)****Partner****Membership No. : 082570****Place : New Delhi****Date : 25th May, 2024****UDIN: 24082570BKHVUX6294**

Neetika Suryawanshi

Director

DIN : 05305361

Place : Noida

Ramjee Subramanian

Whole Time Director

DIN : 10048448

Place : Bengaluru

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002  
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**Statement of Cash Flows for the year ended 31st March'24****(Rs. In lakhs)**

Particulars	As at 31st March 2024	As at 31st March, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	-175.67	231.61
<i>Adjustments for :</i>		
Depreciation and amortization	7.82	2.52
Expenses on discontinued Project work written off	28.18	0.00
Loss/(Profit) on sale of property, plant and equipment	-	0.42
Finance cost	14.75	17.19
Remeasurement of net defined benefit plans	-	-
Net (gain) / loss on foreign exchange fluctuation	-	-
Net (gain)/ loss on investments measured at Fair Value through Profit and Loss	-	0.00
<b>Operating profit before working capital changes</b>	<b>-124.92</b>	<b>-211.48</b>
<i>Changes in working capital:</i>		
<i>Adjustment for (increase)/decrease in operating assets</i>		
(Increase)/ decrease in trade receivables & others	17.80	(144.85)
(Increase)/ decrease in inventories	-	0.00
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other assets	-	0.00
<i>Adjustment for increase/(decrease) in operating liabilities</i>		
Increase/ (decrease) in trade payables & other	-1.10	(7.09)
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other liabilities	-	-
Increase/ (decrease) in provisions	-	-
<b>Cash generated from operations</b>	<b>-108.22</b>	<b>(363.42)</b>
Taxes paid (net of refunds)	-	0.00
<b>Net cash generated from operating activities</b>	<b>-108.22</b>	<b>(363.42)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment, intangible assets (including capital work in progress and capial advance)	-435.60	(134.39)
Proceeds from sale of property, plant and equipment	-	1.44
Interest received	-	-
Other Non current assets	-	-
<b>Net cash (used in) / generated from investing activities</b>	<b>(435.60)</b>	<b>(132.95)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/ (decrease) in long-term borrowings	-	-
Increase/ (decrease) in short-term borrowings	568.54	322.34
Issuance of equity shares	-	195.00
Premium on Security	-	-
Money received against warrant	-	-
Finance costs paid	-14.75	-17.19
Derivatives	-	-
<b>Net cash used in financing activities</b>	<b>553.79</b>	<b>500.15</b>
<b>INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>9.97</b>	<b>3.78</b>
Cash and cash equivalents at the beginning of the year	7.39	3.61
<b>Cash and cash equivalents at the end of the year (refer note 4(c))</b>	<b>17.36</b>	<b>7.39</b>

The above statement of cash flow has been prepared under the indirect method as set out in INDAS-7' Statement of cash flow' )

Material Accounting Policy Information ( Refer Note 1 )

The accompanying notes are an integral part of the financial statements

For Kapoor Tandon & Company  
Chartered Accountants  
FRN : 000952C

For and on behalf of the Board

(CA Devendra Swaroop Mathur)  
Partner  
Membership No. : 082570  
Place : New Delhi  
Date : 25th May, 2024  
UDIN: 24082570BKHVUX6294

Neetika Suryawanshi  
Director  
DIN : 05305361  
Place : Noida

Ramjee Subramanian  
Whole Time Director  
DIN : 10048448  
Place : Bengaluru

## Note 1

### PAKKA IMPACT LIMITED

#### Notes forming part of the Standalone Financial Statements for the year ended 31<sup>st</sup> March 2024

##### (1) Corporate Information

Pakka Impact Limited (“the Company”) is incorporated and domiciled in India. The registered office of the company is located at 2<sup>nd</sup> Floor, 24/57, Birhana Road, Kanpur – 208001, Uttar Pradesh, India. The principal place of business of the Company is in Bengaluru, Karnataka, India.

The Company is mainly engaged in the business of developing the flexible packaging substrates.

##### **Authorization of Standalone Financial Statements:**

The Standalone Financial Statements were authorized for issue in accordance with a resolution of the Board of Directors in its meeting held on 25<sup>th</sup> May 2024.

##### (2) Statement of Compliance

This Standalone financial Statement has been prepared in accordance with the Indian Accounting Standards (referred to as “Ind AS”) prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time.

##### (3) Basis of Preparation:

These Standalone financial statements of the Company comprise, the standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the material accounting policy information and other explanatory information (herein referred to as “Standalone financial statements”).

The Standalone Financial Statements provide comparative information in respect of the previous period.

The company’s presentation and functional currency is Indian rupees. All amounts in these Standalone Financial statements, except per share amounts and unless as stated otherwise, have been rounded off to two decimal places and have been presented in lakhs.

##### **Historical cost convention**

The Standalone Financial Statements have been prepared on a historical cost basis.

##### (4) Use of Judgment and Estimates

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the standalone financial statements and reported amounts of revenues and expenses during the period.

The application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates and judgements are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the standalone financial statements.

### ***Judgments***

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognised in the standalone financial statements is included in the following notes:

- Determining the amount of Impairment loss.
- Determining the amount of expected credit loss on financial assets (including trade receivables)
- Identification of performance obligation in revenue recognition

### ***Assumptions and estimation uncertainties***

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustments is included in the following notes:

- Estimate of useful life used for the purposes of depreciation and amortisation on property plant and equipment, and intangible assets.
- Recognition and measurement of provisions and contingencies; key assumptions about the likelihood and magnitude of an outflow of resources;

Revisions to accounting estimates are recognized prospectively in the Statement of Profit and Loss in the period in which the estimates are revised and in any future periods affected.

### **Current versus non-current classification**

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is classified as current when it is:

- a) expected to be realized or intended to be sold or consumed in the normal operating cycle,
- b) held primarily for the purpose of trading,
- c) expected to be realized within twelve months after the reporting period, or
- d) cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- a) it is expected to be settled in the normal operating cycle,
- b) it is held primarily for the purpose of trading,
- c) it is due to be settled within twelve months after the reporting period, or
- d) there is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The normal operating cycle of the Company, that is, the time between the acquisition of assets for processing and their realization in cash or cash equivalent, is 12 months.

The Company uses the following critical accounting judgements, estimates, assumptions & material accounting policy information in preparation of its Standalone Financial Statements

(i) **Property, Plant and Equipment**

**Recognition and measurement**

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Items of property, plant and equipment (including capital-work-in progress) are measured at cost, which includes capitalized borrowing costs, less accumulated depreciation and any accumulated impairment losses. Freehold land is carried at historical cost less any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

**Subsequent expenditure**

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

**Depreciation method estimated useful lives and residual values.**

Depreciation is calculated on the cost of items of property, plant and equipment less their estimated residual values on a pro-rata basis using the straight-line method to allocate their cost net of their estimated residual values, over their estimated useful lives.

The useful lives have been determined based on evaluation done by the management's expert and are in line with the useful life specified in Part C of Schedule II to the Companies Act, 2013, except for certain plant and equipment, in order to reflect the actual usage of the assets. Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Each component of an item of property, plant and equipment with a cost that is significant in relation to the cost of that item is depreciated separately if its useful life differs from the other components of the item.

Estimated useful lives of the property, plant and equipment as estimated by the management are as follows:

Plant and equipments	- 10 years
Furniture and fixtures	- 10 years
Office equipments	- 10 years
Computers	- 3 years
Air Condition	- 10 years

The residual values are not more than 5% of the original cost of the asset.

**(ii) Intangible Assets**

Intangible assets are carried at cost net of accumulated amortization and accumulated impairment losses, if any.

Expenditure on research activities is recognised in statement of profit and loss as incurred.

Development expenditure is capitalised as part of the cost of the resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in the statement of profit and loss as incurred.

**Amortization**

The above is amortized over a period of 5 years on Straight Line Basis.

**(iii) Employee benefits**

**a) Short term employee benefits**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the services. These benefits include compensated absences such as paid annual leave.

**b) Long term employee benefits**

**Defined-contribution plans**

These are plans in which the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. These comprise of contributions to the employees' provident fund. The Company's payments to the defined-contribution plans are reported as expenses during the period in which the employees perform the services that the payment covers.

**(iv) Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

A disclosure for contingent liabilities is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of the amount cannot be made. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent asset is not recognised in financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognized.

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date.

**(v) Financial Assets, financial Liabilities and equity instruments**

Financial assets and liabilities are recognized when the company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value, except for trade receivable which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

The Company derecognises a financial assets only when the contractual rights to the cash flows from the asset expire , or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company decognises financial liabilities when and only when, the Company's obligations are discharged , cancelled or have expired.

**(a) Cash and Cash equivalents**

The Company considers all highly liquid , which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value to be cash equivalents. Cash and Cash equivalents consist of balances with banks which are unrestricted for withdrawl and usage.

**(b) Financial Liabilities**

Financial Liabilities are measured at amortised cost using the effective interest method

**(c) Equity Instruments**

An equity instrument is a contract that evidences residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recognized at the proceeds received net of direct issue cost

**(vi) Provision for Income Tax**

The Company uses judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax.

**(5) Recent Pronouncements**

Ministry of Corporate Affairs ("MCA") notifies new standards of amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company

Pakka Impact Limited  
Flat No. 202,3A/172,Azad Nagar Kanpur -208 002  
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Note to standalone financial statements as at and for the year ended 31st March'2024

2. Property, plant and equipment as at 31st March'2024

(Rs. In lakhs)

Particulars	Freehold land	Leasehold land	Factory buildings	Non-Factory buildings	Plant and equipment	Furniture and fixtures	Computer	Office equipment	Air Conditioner	Total
<b>Gross carrying value</b>										
As at 1st April, 2023	-	-	-	-	0.20	1.97	2.25	11.60	0.01	16.03
Additions	-	-	-	-	112.44	27.63	1.71	1.87	6.50	150.15
Deletions	-	-	-	-	-	-	-	-	-	-
<b>As at 31st March 2024</b>	-	-	-	-	<b>112.64</b>	<b>29.60</b>	<b>3.96</b>	<b>13.47</b>	<b>6.51</b>	<b>166.18</b>
<b>Accumulated Depreciation</b>										
As at 1st April, 2023	-	-	-	-	0.02	0.24	0.49	1.76	0.01	2.52
Additions	-	-	-	-	2.00	1.79	1.20	2.48	0.36	7.82
Deletions	-	-	-	-	-	-	-	-	-	-
<b>As at 31st March 2024</b>	-	-	-	-	<b>2.02</b>	<b>2.03</b>	<b>1.69</b>	<b>4.24</b>	<b>0.37</b>	<b>10.34</b>
<b>Net Carrying amount</b>										
As at 1st April, 2023	-	-	-	-	0.18	1.73	1.76	9.84	-	13.51
<b>As at 31st March 2024</b>	-	-	-	-	<b>110.63</b>	<b>27.58</b>	<b>2.27</b>	<b>9.23</b>	<b>6.14</b>	<b>155.84</b>
<b>Gross carrying value</b>										
As at 1st April, 2022	-	-	-	-	0.20	0.94	-	0.13	-	1.27
Additions	-	-	-	-	-	1.97	2.25	11.97	0.46	16.65
Deletions	-	-	-	-	-	0.94	-	0.50	0.45	1.89
<b>As at 31st March., 2023</b>	-	-	-	-	<b>0.20</b>	<b>1.97</b>	<b>2.25</b>	<b>11.60</b>	<b>0.01</b>	<b>16.03</b>
<b>Accumulated Depreciation</b>										
As at 1st April, 2022	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	0.02	0.24	0.49	1.76	0.01	2.52
Deletions	-	-	-	-	-	-	-	-	-	-
<b>As at 31st March., 2023</b>	-	-	-	-	<b>0.02</b>	<b>0.24</b>	<b>0.49</b>	<b>1.76</b>	<b>0.01</b>	<b>2.52</b>
<b>Net Carrying amount</b>										
As at 1st April, 2022	-	-	-	-	0.20	0.94	-	0.13	-	1.27
<b>As at 31st March., 2023</b>	-	-	-	-	<b>0.18</b>	<b>1.73</b>	<b>1.76</b>	<b>9.84</b>	-	<b>13.51</b>

**3. Capital work in progress (CWIP)**

**As at 31st March, 2024 (Rs. In lakhs)**

Particulars	Amount
<b>Gross carrying value</b>	
As at 1st April, 2023	122.07
Additions	285.45
Less : Expenses on discontinued Project work written off	-28.18
Transfer	-
<b>As at 31st March, 2024</b>	<b>379.34</b>

**Capital work in progress (CWIP)**

**As at 31st March, 2023 (Rs. In lakhs)**

Particulars	Amount
<b>Gross carrying value</b>	
As at 1st April, 2022	4.31
Additions	117.76
Transfer	-
<b>As at 31st March, 2023</b>	<b>122.07</b>

**CWIP Ageing Schedule as on 31st March,2024**

**(Rs. In lakhs)**

Particulars					Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Projects in progress	285.45	82.85	-	-	<b>368.30</b>
Projects temporarily suspended	-	11.04	-	-	<b>11.04</b>

**CWIP Ageing Schedule as on 31st March,2023**

**(Rs. In lakhs)**

Particulars					Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Projects in progress	117.76	4.31	-	-	<b>122.07</b>
Projects temporarily suspended	-	-	-	-	-

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN : U74110UP2014PLC062982

**Notes to standalone financial statement as at and for the year ended 31st March'2024****4. Other non current assets**

Particulars	(Rs. In lakhs)	(Rs. In lakhs)
	As at 31st March., 2024	As at 31st March., 2023
Capital Advance	-	-
Security Deposits	5.40	15.70
Deferred Revenue	-	-
Others	-	-
<b>Total</b>	<b>5.40</b>	<b>15.70</b>

**5. Trade receivables**

Particulars	(Rs. In lakhs)	(Rs. In lakhs)
	As at 31st March., 2024	As at 31st March., 2023
Considered good - secured	-	-
Considered good - unsecured*	6.98	6.74
With significant increase in credit risk	-	-
Credit impaired	-	-
Less: Loss allowance	-	0.00
<b>Total</b>	<b>6.98</b>	<b>6.74</b>

**As at 31st March'2024**

(Rs. In lakhs)

Particulars	Year Ended 31st March'2024					
	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i) Undisputed Trade receivables- considered good	₹ 0.15	₹ -	₹ 6.83	₹ -	₹ -	₹ 6.98
(ii) Undisputed Trade receivables- which have significant risk						₹ -
(iii) disputed Trade Receivable considered good						₹ -
(iv) disputed Trade Receivable - which have significant risk						₹ -

**As at 31st march'2023**

(Rs. In lakhs)

Particulars	Year Ended 31st March'23					
	Less 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	Total
(i) Undisputed Trade receivables- considered good	₹ 6.74	₹ -	₹ -	₹ -	₹ -	₹ 6.74
(ii) Undisputed Trade receivables- which have significant risk						₹ -
(iii) disputed Trade Receivable considered good						₹ -
(iv) disputed Trade Receivable - which have significant risk						₹ -

**6. Cash and cash equivalents**

<b>Particulars</b>	<b>(Rs. In lakhs)</b>	<b>(Rs. In lakhs)</b>
	<b>As at 31st March., 2024</b>	<b>As at 31st March., 2023</b>
Balances with banks in current accounts	17.36	7.39
Cash in hand	-	-
<b>Total</b>	<b>17.36</b>	<b>7.39</b>

**7. Other current assets**

<b>Particulars</b>	<b>(Rs. In lakhs)</b>	<b>(Rs. In lakhs)</b>
	<b>As at 31st March., 2024</b>	<b>As at 31st March., 2023</b>
Advances to vendors	97.14	116.17
Advances to Employees	0.35	
TDS Receivable	-	-
Others (GST+Prepaid Expenses)	48.76	37.82
<b>Total</b>	<b>146.25</b>	<b>153.99</b>

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

CIN : U74110UP2014PLC062982

**Notes to standalone financial statements as at and for the year ended 31st March'24****8. Equity share capital****(Rs. In lakhs)**

Particulars	As at 31st March,2024	As at 31st March., 2023
<b>Authorised equity share capital</b>		
Equity shares		
50,00,000 Equity Shares of Rs.10/- each	500.00	500.00
<b>Total</b>	500.00	500.00
<b>Issued, subscribed and fully paid up</b>		
Equity shares		
20,00,000 Equity Shares of Rs.10/- each	200.00	200.00

**(ii) Movements in Equity Share Capital****(Rs in Lacs)**

Particulars	As at 31st March 2024	AS at 31st March, 2023
Opening Balance	200.00	5.00
Issued during the year	-	195.00
Closing Balance	200.00	200.00

**iii) Terms and rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of Rs. 10/- per share . Each holder of the equity shares is entitled to one vote per share

In the even of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of shares held by the shareholder.

**(iii) Details of shareholders holding more than 5% shares in the company:**

Name of the Shareholder	As at 31st March,2024	As at 31st March., 2023
	No. of shares	No. of shares
Pakka Limited	2,000,000	1,950,000
% of Share	100.00%	97.50%

**(iv) For the period of 5 years immediately preceding the date as at which the Balance sheet is prepared:**

- (a) No shares have been allotted as fully paid up pursuant to the contracts without payments being revised in cash
- (b) No bonus shares have been allotted
- (c) No shares have been bought back

<b>9. Other equity</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31st March,2024</b>	<b>As at 31st March., 2023</b>
Capital Reserve	-	-
Securities Premium	-	-
General Reserve	-	-
Retained Earnings	-493.49	-317.82
Other Comprehensive Income	0.00	0.00
<b>Total</b>	<b>-493.49</b>	<b>-317.82</b>

<b>9.1. The movement in other equity</b>		
	(Rs. In lakhs)	
<b>Particulars</b>	<b>As at 31st March,2024</b>	<b>As at 31st March., 2023</b>
<b>Capital Reserve</b>		
Balance at the beginning of the year	-	-
Add: transferred during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>
<b>Securities Premium</b>		
Balance at the beginning of the year	-	-
Add: transferred during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>
<b>General Reserve</b>		
Balance at the beginning of the year	-	-
Add: transferred during the year	-	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>-</b>
<b>Retained Earnings</b>		
Balance at the beginning of the year	- 317.82	- 86.21
Add: Profit for the year	- 175.67	- 231.61
Less: Dividend paid	-	-
Less: Dividend Tax paid	-	-
<b>Balance at the end of the year</b>	<b>-493.49</b>	<b>-317.82</b>
<b>Other Comprehensive Income</b>		
Balance at the beginning of the year	0.00	0.00
Add: Profit for the year	0.00	0.00
<b>Balance at the end of the year</b>	<b>0.00</b>	<b>0.00</b>

#### 9.2. Proposed Dividend on equity shares not recognised

<b>(Rs. In lakhs)</b>		
<b>Particulars</b>	<b>As at 31st March,2024</b>	<b>As at 31st March., 2023</b>
Final Dividend for the year ended	-	-
Dividend distribution tax on above	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 10. Financial Liabilities

<b>Borrowings</b>		
	(Rs. In lakhs)	(Rs. In lakhs)
<b>Particulars</b>	<b>As at 31st March,2024</b>	<b>As at 31st March., 2023</b>
<b>Secured</b>		
Term loans from banks	-	-
<b>Unsecured</b>		
From related parties	909.07	345.95
From Others	56.81	51.39
<b>Total</b>	<b>965.88</b>	<b>397.34</b>

11. Trade Payables	(Rs. In lakhs)	(Rs. In lakhs)
	As at 31st March,2024	As at 31st March., 2023
<b>Particulars</b>		
<b>Trade payables:</b>		
- Dues to micro and small enterprises	-	-
- Other than micro and small enterprises	18.67	0.00
<b>Total</b>	<b>18.67</b>	<b>0.00</b>

#### Trade Payables ageing schedule

For the year ended 31st March'2024	(Rs. In lakhs)					
	Particulars	Outstanding for following periods from the date of payment#				
Less 6 months		6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	
(i) MSME	-					<b>0.00</b>
(ii) Others	18.67	0.00	0.00	0.00	0.00	<b>18.67</b>
(iii) Disputed dues – MSME						<b>0.00</b>
(iv) Disputed dues - Others						<b>0.00</b>

For the year ended 31st March'2023	(Rs. In lakhs)					
	Particulars	Outstanding for following periods from the date of payment#				
Less 6 months		6 months - 1 Year	1-2 Years	2-3 Years	More than three Years	
(i) MSME						-
(ii) Others	<b>0.00</b>	<b>0.00</b>	0.00	0.00	0.00	-
(iii) Disputed dues – MSME						-
(iv) Disputed dues - Others						-

12. Other current liabilities	(Rs. In lakhs)	(Rs. In lakhs)
	As at 31st March,2024	As at 31st March., 2023
<b>Particulars</b>		
Current maturities on deferred revenue on capital subsidy	-	-
Advance from customers	-	-
Statutory liabilities	7.93	18.75
Payable on capital goods	-	-
Unpaid dividend	-	-
Others	2.17	10.13
<b>Total</b>	<b>10.10</b>	<b>28.88</b>

13. Provisions	(Rs. In lakhs)	(Rs. In lakhs)
	As at 31st March,2024	As at 31st March., 2023
<b>Particulars</b>		
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Provision for Dividend	-	-
Provision for Bonus	-	-
Audit Fee payable	0.36	0.40
Sitting Fee payable	-	-
Provision For Expenses	9.65	10.60
GST Payable	-	-
TDS Payable	-	-
<b>Total</b>	<b>10.01</b>	<b>11.00</b>

**Pakka Impact Limited**

Flat No. 202,3A/172,Azad Nagar Kanpur -208 002

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Notes forming part of the financial statements for period ended 31st March'2024

**14. Revenue from operations****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
<b>Operational Income</b>		
Sale of Digital Platform	0.00	12.13
	-	-
<b>Total</b>	<b>-</b>	<b>12.13</b>

**15. Other income****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
Commission Received		
Insurance Recovered		
Currency Exchange Diff.	0.48	-
Interest on Overdue		
Interest received		
Profit on Sale of Fixed Assets		
Balance Written-back	0.20	9.62
<b>Total</b>	<b>0.68</b>	<b>9.62</b>

**16. Employee benefit expenses****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
Salary, wages and incentives*	37.25	88.14
Directors remuneration*		0.00
Contribution to provident and other funds	2.27	2.76
Bonus		0.70
Workmen and staff welfare expenses	6.04	11.32
<b>Total</b>	<b>45.56</b>	<b>102.92</b>

**17. Finance costs****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
Interest on		
- Term loan		-
- Others	14.70	17.11
Net loss on foreign currency translation and transactions		-
Bank and documentation charges	0.05	0.08
<b>Total</b>	<b>14.75</b>	<b>17.19</b>

**18. Depreciation and amortisation expense****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
Depreciation on property, plant and equipment	7.82	2.52
Amortisation on intangible assets	-	-
<b>Total</b>	<b>7.82</b>	<b>2.52</b>

**19. Other expenses****(Rs. In lakhs)**

<b>Particulars</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
<u>Others</u>		
Insurance	0.40	0.00
Auditor's Remuneration (refer note below)	0.80	0.40
Legal and Professional Charges	6.41	31.41
Office Expenses	5.73	14.80
Rental	12.90	30.31
Subscription and Donation	0.21	2.90
Amortisation of deferred income on EPCG license		2.69
Product Development & Improvement Expenses		2.69
Printing and Stationery	0.28	0.75
Communication cost	5.40	3.77
Interest On TDS	0.56	-
Business Development & Promotions	1.95	8.29
Repair & Maintenance	3.36	
Travelling & Conveyance	24.08	26.19
Fee and Charges	0.08	1.92
Web Design Charges	6.96	2.91
Other Misc	0.53	4.39
Expenses on discontinued Project work written off	28.18	-
Loss on sale of export incentives	-	-
Balance Written-off	10.38	-
<b>Total</b>	<b>108.22</b>	<b>130.73</b>

**Note:****(Rs. In lakhs)**

<b>Auditor's remuneration comprises:</b>	<b>For the year ended 31st March'2024</b>	<b>For the year ended 31st March, 2023</b>
As Auditors	0.80	0.40
For Limited Review	-	-
For certification	-	-
<b>Total</b>	<b>0.80</b>	<b>0.40</b>

**20. Earning Per Share**

	<b>For the year ended 31st March, 2024</b>	<b>For the year ended 31st March, 2023</b>
Profit attributable to the Equity Holders for basic and diluted earning per share (Rs. in Lacs)	(175.67)	(231.61)
Number of Equity Share	2,000,000	2,000,000
Weighted Average number of shares at end of the year for basic and diluted earning per share	2,000,000	1,348,219
Basic and diluted earning per share	(8.78)	(17.18)

Pakka Impact Limited

Note 21

Details of Related parties transactions

(Rs. In lakhs)

		KMP		Group Entity		Total	
		31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023
A	<b>Expenses</b>						
A.1	<b>Vignesh Kannan (up to 03.07.2023)</b>						
	Remuneration	-	12.20			-	12.20
	Consultancy	2.70	19.00			2.70	19.00
	Travelling	5.77	8.59			5.77	8.59
	Other	0.33	5.00			0.33	5.00
A.2	<b>Sagar Shashank Shejwalker (up to 03.07.2023)</b>						
	Remuneration		27.36			-	27.36
	Travelling		2.87			-	2.87
A.3	<b>Ramjee Subramanian (From 23.08.2023)</b>						
	Remuneration	43.43					
	Travelling	5.96					
	Others	1.68					
B	<b>Outstanding balance with related Party</b>						
B.1	<b>Satori Global Limited</b>						
	Balance brought forward			21.89	20.25	21.89	20.25
	Unsecured Loan Received			-	-	-	-
	Interest Received			1.89		1.89	
	Interest on loan			1.80	1.82	1.80	1.82
	Less : TDS on interest			0.18	0.18	0.18	0.18
	<b>Balance amount as on Balance sheet date</b>			<b>21.62</b>	<b>21.89</b>	<b>21.62</b>	<b>21.89</b>
B.2	<b>Yash Agro products Limited</b>						
	Balance brought forward			118.25	35.13	118.25	35.13
	Unsecured Loan Received			-	75.00	-	75.00
	Interest Received			8.25		8.25	
	Interest on loan			9.93	9.02	9.93	9.02
	Less : TDS on interest			0.99	0.90	0.99	0.90
	<b>Balance amount as on Balance sheet date</b>			<b>118.94</b>	<b>118.25</b>	<b>118.94</b>	<b>118.25</b>
B.3	<b>Pakka Limited (Loan)</b>						
	Balance brought forward			205.82	-	205.82	-
	Unsecured Loan Received			523.46	202.00	523.46	202.00
	Interest on loan			43.59	4.01	43.59	4.01
	Other Amount paid as expenses			-	0.21		
	Less : TDS on interest			4.36	0.40	4.36	0.40
	<b>Balance amount as on Balance sheet date</b>			<b>768.51</b>	<b>205.82</b>	<b>768.51</b>	<b>205.61</b>
B.5	<b>Pakka Limited ( Vendor)</b>						
	Balance brought forward			-	-	-	-
	Purchase			5.73		5.73	-
	Less : Payment			5.17		5.17	-
	<b>Balance amount as on Balance sheet date</b>			<b>0.56</b>		<b>0.56</b>	
B.6	<b>Pakka PTE Limited</b>						
	Balance brought forward			6.36	-	6.36	-

Transfer for IT Platform			-	121.02	-	121.02
Currency fluctuation impact			0.48		0.48	
Less : Fund received			-	114.66	-	114.66
<b>Balance amount as on Balance sheet date</b>			<b>6.84</b>	<b>6.36</b>	<b>6.84</b>	<b>6.36</b>

**PAKKA IMPACT LIMITED**

Flat No. 202,3A/172, Azad Nagar Kanpur -208 002

(CIN: U74110UP2014PLC062982)

**22 Commitments and Contingencies**

(a) Estimated value of contracts remaining to be executed on capital account (net of advances) NIL NIL

(b) Other Commitments NIL NIL

**Contingencies**

(c) Claims against the company not acknowledge as debt NIL NIL

**23 Disclosure pursuant to IndAS 37 on Provision, Contingent Liabilities and Contingent Assets**

The Company has recognised Contingent liabilities as disclosed in Note 21 above and as such no provision is required to be made. No provision was outstanding as at the beginning and at the end of the year

**24 Compliance of IndAS**

Compliance of IndAS and disclosures required therein have been made to the extent applicable to the Company during the year in view of operations and nature of activities

**25 Additional Regulatory Information**

Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

(a) Title deeds of Immovable Property not held in name of the Company

The Company does not own any immovable property.

(b) Fair Value of Investment Property

The Company does not have any investment property.

(c) Details of Benami Property held

The company does not have any Benami Property, where any proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(d) Borrowings from banks or financial institutions on the basis of security of current assets

The Company has not availed any borrowing from bank or financial institutions on the basis of security of current assets

(e) Wilful Defaulter

The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.

(f) Relationship with Struck off Companies

The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(g) Registration of charges or satisfaction thereof with Registrar of Companies

There is no charges or satisfaction thereof yet to be registered with Registrar of Companies beyond the statutory period as on the date of Balance Sheet.

(h) Compliance with number of layers of companies

There is no non-compliance of provisions regarding the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(i) The company has not advanced or loan or invested funds to any other person(s) or entity (is), including foreign entities (intermediaries), with the understanding that the intermediary shall;

- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(j) The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;

- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(k) Undisclosed income

The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(l) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the year.

(m) Compliance with approved scheme(s) of Arrangements

During the year, no scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013. Hence no further disclosure is required.

(n) Corporate Social Responsibility (CSR)

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company during the year

**Ratios -**

Ratios	Numerator	Denominator	Current Period	Previous Period	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	4.40	4.22	Increase in Current Asset
Debt-Equity Ratio	Total Debt	Shareholders' Funds	NA	NA	
Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	NA	NA	
Return on Equity Ratio	Net Profit (After tax-Preference Dividend (if any))	Average Shareholders' Equity	59.86	196.58	Due to higher expenditure during the Year
Inventory Turnover Ratio	Cost of Goods Sold or Sales	Average Inventory	NA	NA	
Trade Receivables turnover ratio	Net Credit Sales	Avg. Accounts Receivable	NA	NA	
Trade Payable Turnover Ratio	Net Credit Purchase	Average Trade Payables	NA	NA	
Net Capital turnover ratio	Net Sales	Working Capital	NA	0.09	Due to low operational revenue during the current year
Net Profit Ratio	Net Profit	Net Sales	NA	(1,909.41)	
Return on Capital Employed	Earnings before interest and taxes	Capital Employed	59.86	181.99	Due to higher expenditure during the Year
Return on Capital Employed in accordance with the Guidance note issued by ICAI	Earnings before interest and taxes	Capital Employed	-204.62	-5047.21	Due to higher expenditure & issue of shares during the Year 22-23
Return on investment	Increase in Equity Shareholders' Funds at the end of the year.	Equity Shareholders' Fund at the beginning of the year	149.09	45.08	Due to higher expenditure & issue of shares during the Year 22-23

**26 Deferred Tax Assets**

In view of uncertainty regarding future profits, Deferred Tax Assets has not been recognized in the accounts.

27 The board has considered and approved the proposal of merger by absorption of the company with Pakka Limited ( CIN : L24231UP1981PLC005294) in its meeting held on 27th March'2024

28 Figures of the previous year have been regrouped/rearranged wherever required in order to make them comparable with those of current year. Figures have been rounded off to the nearest rupees in lacs.

As per our attached report of even date

For Kapoor Tandon & Co.,  
Chartered Accountants  
Firm Registration No.: 000952C

For and on behalf of the Board of Directors

(CA Devendra Swaroop Mathur)  
Partner  
Membership No 082570  
Place: New Delhi  
Date: 25th May, 2024  
UDIN: 24082570BKHVUX6294

Neetika Suryawanshi  
(Director)  
DIN : 05305361  
Place : Noida

Ramjee Subramanian  
Whole Time Director  
DIN : 10048448  
Place : Bengaluru