



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 31/10/2024

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Dear Sir,

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S LAST MILE ENTERPRISES LIMITED (Formerly known as Trans Financial Resources Limited).

REF: COMPANY CODE BSE: 526961

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **31ST OCTOBER, 2024** has considered and approved the standalone and consolidated unaudited financial results for the Quarter ended on **30th September, 2024**. The said financial results were accompanied by Statement of Assets & Liabilities, Cash Flow Statement & Limited Review Report given by the statutory auditor of the company.


Kindly find enclosed herewith unaudited financial results for the quarter ended on **30th September, 2024** with Statement of Assets & Liabilities, Cash Flow Statement & Limited Review report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

**FOR M/S LAST MILE ENTERPRISES LIMITED
(Formerly known as Trans Financial Resources Limited)**


MR. HEMRAJSINH SURENDRASINH VAGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)



PART - I						
Statement of Unaudited Consolidated Financial Results for the Quarter and half year Ended on 30th September, 2024						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(Note - 5)		(Note - 5)	(Note - 5)	
Income from Operations						
I Revenue from operation	3,169.90	754.36	-	3,924.26	14.04	13,102.44
II Other Income	355.73	286.06	-	641.79	-	812.87
III Total Income (I + II)	3,525.63	1,040.42	-	4,566.05	14.04	13,915.31
IV Expenses						
a) Cost of Material Consumed	1,995.13	54.00	-	2,049.13	-	97.05
a) Direct Expense	12.46	160.28	-	172.74	-	-
b) Purchase of Stock in Trade	41.85	230.72	8.19	272.57	60.49	12,214.19
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(109.31)	(158.02)	(11.91)	(267.33)	(62.04)	(96.46)
d) Employee Benefit Expense	103.76	86.07	5.10	189.83	10.05	409.64
e) Finance cost	38.11	96.97	0.75	135.08	0.78	193.69
f) Depreciation & amortization	15.23	14.40	5.54	29.63	11.04	45.08
g) Other Expenditure	349.05	239.11	10.11	588.16	76.60	710.56
Total Expenses (IV)	2,446.28	723.53	17.78	3,169.81	96.92	13,573.75
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	1,079.35	316.89	(17.78)	1,396.24	(82.88)	341.56
VI Exceptional Items (Note - 4)	-	900.00	-	900.00	-	-
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	1,079.35	(583.11)	(17.78)	496.24	(82.88)	341.56
VIII Extra Ordinary Items	-	-	-	-	-	-
IX Profit / (Loss) before Tax (VII- VIII)	1,079.35	(583.11)	(17.78)	496.24	(82.88)	341.56
X Tax expense						
(i) Current Tax	124.00	-	-	124.00	-	38.20
(ii) Deferred Tax	-	-	-	-	-	-
Profit (Loss) for the period from continuing operations (IX - X)	955.35	(583.11)	(17.78)	372.24	(82.88)	303.36
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-



XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	955.35	(583.11)	(17.78)	372.24	(82.88)	303.36
XVI	Other Comprehensive Income:						
	A. (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income / (Loss) (XV+ XVI)	955.35	(583.11)	(17.78)	372.24	(82.88)	303.36
XVIII	Net Profit / (Loss) attributable to :						
	Owners of the Company	955.35	(593.18)	(17.78)	284.81	(82.88)	245.12
	Non - Controlling Interst	-	10.07	-	87.44	-	58.24
XIX	Other Comprehensive Income / (Loss) attributable to :						
	Owners of the Company	-	-	-	-	-	-
	Non - Controlling Interst	-	-	-	-	-	-
XX	Total Comprehensive Income / (Loss) attributable to :						
	Owners of the Company	955.35	(593.18)	(17.78)	284.81	(82.88)	245.12
	Non - Controlling Interst	-	10.07	-	87.44	-	58.24
XXI	Paid up equity share capital	2,737.17	2,323.92	1,317.08	2,737.17	1,317.08	1,688.88
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve excluding Revaluation Reserves	-	-	-	-	-	8,631.26
XXII	Earnings Per Share (for continuing operation):	-	-	-	-	-	-
	a) Basic	3.49	(2.55)	(0.13)	1.04	(0.63)	1.45
	b) Diluted	3.49	(2.55)	(0.13)	1.04	(0.63)	1.45
XXIII	Earnings Per Share (for discontinued operation)						
	a) Basic	-	-	-	-	-	-



	b) Diluted	-	-	-	-	-	-
XXIV	Earnings Per Share (for discontinued & continuing operation)						
	a) Basic	3.49	(2.55)	(0.13)	1.04	(0.63)	1.45
	b) Diluted	3.49	(2.55)	(0.13)	1.04	(0.63)	1.45

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 31st October,2024.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .
- 4 Exceptional Item includes Referral commission of Rs. 900 lakhs incurred for raising funds by way of preferential issue of Equity Shares, which is non-recurring in nature and not in the nature of ordinary activities.
- 5 (i) On 5th February,2024; the Parent Company has made first acquisition in Subsidiary Company namely Damson Technologies Private Limited and second acquisition during the quarter. Hence Consolidation related to the same is not done for the quarter and half year ended on 30th September,2023.
(ii) On 15th May,2024; the Parent Company has acquired 99.78% stake in Subsidiary Company namely Fair Lane Realty Limited. As the acquisition is done on 15th May,2024; Consolidation related to the same is not done for the quarter and half year ended on 30th September,2023 and year ended on 31st March,2024.
- 6 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad

Date: 31/10/2024

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)**



**MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)**

Unaudited Consolidated Statement of Assets and Liabilities for Companies

(Rs. In Lakhs)

Particulars	As at (Half year ended on)		As at (the previous year ended on)	
	30.09.2024	Unaudited	31.03.2024	Audited
Assets				
1 Non-current assets				
(a) Property, plant and equipment		1,202.77		631.31
(b) Capital work-in-progress		-		-
(c) Investment property		-		-
(d) Intangible Asset		1.89		0.58
(h) financial Assets				
Non-current financial assets				
(i) Non-current investments		808.45		1,530.95
(ii) Trade receivables, non-current		400.00		400.00
(iii) Loans, non-current		5,535.92		846.72
(iv) Others		40.38		11.24
Total non-current financial assets		6,784.74		2,788.90
(i) Deferred tax assets (net)		-		-
(j) Other non-current assets		1,245.34		1,245.34
Total non-current assets		9,234.75		4,666.13
2 Current assets				
(a) Inventories		1,879.87		1,607.45
(b) Current financial asset				
(l) Current investments		10,713.64		3,669.73



	(II) Trade receivables, current	5,240.37	2,198.16
	(III) Cash and cash equivalents	453.52	325.03
	(IV) Bank balance other than cash and cash equivalents	1,299.17	3.52
	(V) Loans, current	6,263.50	3,640.06
	(VI) Other current financial assets	1,481.47	-
	Total current financial assets	25,451.67	9,836.50
	(c) Current tax assets (net)	-	-
	(d) Other current assets	8,077.59	4,899.54
	Total current assets	35,409.12	16,343.49
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	44,643.87	21,009.62
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	2,737.17	1,688.88
	(b) Other equity	33,988.03	8,631.26
	Total equity attributable to owners of parent	36,725.20	10,320.14
	Non controlling interest	1,224.49	312.64
	Total equity	37,949.70	10,632.78
2	Liabilities		



Non-current liabilities		
(a) financial liabilities		
(I) Borrowings, non-current	2,434.06	1,672.28
(II) Trade payables, non-current	-	-
(III) Other non-current financial liabilities	-	763.50
Total non-current financial liabilities	2,434.06	2,435.78
(b) Provisions, non-current	-	756.38
(c) Deferred tax liabilities (net)	4.30	42.47
Deferred government grants, Non-current	-	-
(d) Other non-current liabilities	589.38	-
Total non-current liabilities	3,027.75	3,234.62
Current liabilities		
(a) financial liabilities		
(I) Borrowings, current	1,462.83	3,286.03
(II) Trade payables, current	1,128.19	2,702.99
(III) Other current financial liabilities	13.74	13.74
Total current financial liabilities	2,604.76	6,002.76
(b) Other current liabilities	848.65	1,101.26
(c) Provisions, current	213.01	38.20
(d) Current tax liabilities (Net)	-	-
Deferred government grants, Current	-	-
Total current liabilities	3,666.43	7,142.22
Deferred government grants, Current	-	-



	Total current Liabilities	3,666.43	7,142.22
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	6,694.18	10,376.84
	Total equity and liabilities	44,643.87	21,009.62

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad

Date: 31/10/2024



BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)

MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER,2024		
(Rs. in Lakhs)		
PARTICULARS		
	30th September, 2024	30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	496.24	(82.88)
Adjustment for :		
Depreciation and amortisation expense	29.63	11.04
(Gain)/loss on sale of investment	(193.04)	0.43
Fair value (gain) / loss	56.41	23.49
Dividend and interest income classified as investing cash flows	-	-
Finance costs	135.08	0.78
Operating Profit before working capital change	524.33	(47.14)
Change in operating assets and liabilities		
(Increase)/Decrease in current trade receivables	(3,042.21)	488.86
(Increase)/Decrease in inventories	(272.42)	(62.04)
Increase/(Decrease) in current trade payables	(1,574.80)	4.52
(Increase)/Decrease in other current assets	(3,178.05)	(619.99)
(Increase)/Decrease in Other bank balances	(1,295.65)	269.62
(Increase)/Decrease in Other current financial assets	(1,481.47)	-
Increase/(Decrease) in other non current financial assets	(29.14)	
Increase/(Decrease) in other non current assets	(0.00)	(306.29)
Increase/(Decrease) in provisions	(705.56)	-
Increase/(Decrease) in other current liabilities	(252.61)	(82.18)
Increase/(Decrease) in other non current liabilities	589.38	-
Increase/(Decrease) in non current trade payables	-	(2.75)
Increase/(Decrease) in other current financial liabilities	0.00	(871.00)
Increase/(Decrease) in other non current financial liabilities	(763.50)	-
Cash used in/ generated from operations	(11,481.69)	(1,228.38)
Income taxes paid	-	-
Cash used in/generated from operations (A)	(11,481.69)	(1,228.38)



B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(602.41)	(1.42)
Purchase of investments	(6,128.37)	108.43
Dividends received	-	-
Net cash outflow from investing activities (B)	(6,730.78)	107.01
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(135.08)	(0.78)
Issue of Share capital (incl Security Premium)	24,087.97	400.95
Share application money received pending for allotment	2,216.05	798.28
Transaction with Non Controlling Interest	911.85	-
(Increase)/Decrease in Loans and Advances	(7,684.56)	(247.89)
Availment/(Repayment) of Short Term Borrowings	(1,823.20)	471.00
Availment/(Repayment) of Long Term Borrowings	767.91	(50.00)
Net cash inflow/ (outflow) from financing activities (C)	18,340.96	1,371.55
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	128.49	250.18
Cash and Cash Equivalents at the beginning of the financial year	325.03	36.16
Cash and Cash Equivalents at the end	453.52	286.34

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: Ahmedabad
Date: 31/10/2024

BY ORDER OF THE BOARD OF DIRECTORS,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)



MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

E-mail Id: prakashtekwani@yahoo.com / Mo. 9978914576, 9426014576

Address: 387, 3rd Floor, Karnavati Plaza, opp. Central Bank of India,
Revdibazar Char Rasta, Kalupur, Ahmedabad- 380001

Independent Auditor's Review Report On the quarterly and Year to date Unaudited Consolidated Financial Results pursuant to the requirements of the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to Board of Directors
Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)**

We have reviewed the accompanying statement of consolidated unaudited financial results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** and its subsidiaries for the quarter and half year ended 30th September 2024 prepared by the Company and its pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI circulars CIR/CFD/CMD1/44/2019 March 29, 2019.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and Analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the results of the following entities:

1. Damson Technologies Private Limited (Indian Company)
2. Damson Technologies Private Limited (Company incorporated in Hong Kong)
3. Fair Lane Realty Limited



These unaudited financial results/financial information have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on such unaudited interim standalone financial results/financial information. Our conclusion on the Statement is not modified in respect of our reliance on the unaudited financial results/financial information certified by the Management.

Place: Ahmedabad
Date: 31/10/2024

For, Prakash Tekwani & Associates
Chartered Accountants
FRN:120253W



A handwritten signature in blue ink, appearing to read 'Prakash Tekwani'.

Prakash Tekwani
Partner
M.No 108681

UDIN: 24108681BKGWID4562

PART-I						
Statement of Unaudited Standalone Results for the Quarter and half year Ended on 30th September, 2024						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	714.19	341.72	0.00	1055.91	14.04	22.96
II Other Income	355.73	286.06	0.00	641.79	0.00	349.87
III Total Income (I + II)	1069.92	627.78	0.00	1697.70	14.04	372.83
IV Expenses						
a) Cost of Material Consumed	24.15	47.56	0.00	71.71	0.00	97.05
b) Purchase of Stock in Trade	12.46	160.28	8.19	172.74	60.49	0.00
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.73	-3.73	-11.91	-7.46	-62.04	-92.19
d) Employee Benefit Expense	22.79	17.69	5.10	40.48	10.05	30.61
e) Finance cost	8.37	52.37	0.75	60.74	0.78	20.97
f) Depreciation & amortization	10.33	9.15	5.54	19.48	11.04	22.12
g) Other Expenditure	176.76	61.64	10.11	238.40	76.60	152.98
Total Expenses (IV)	251.13	344.96	17.78	596.09	96.92	231.54
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	818.79	282.82	-17.78	1101.61	-82.88	141.29
VI Exceptional Items (Refer Note - 5)	0.00	900.00	0.00	900.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	818.79	-617.18	-17.78	201.61	-82.88	141.29
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII)	818.79	-617.18	-17.78	201.61	-82.88	141.29
X Tax expense						
(i) Current Tax	50.00	0.00	0.00	50.00	0.00	38.20
(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI Profit (Loss) for the period from continuing operations (IX - X)	768.79	-617.18	-17.78	151.61	-82.88	103.09



XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	768.79	-617.18	-17.78	151.61	-82.88	103.09
XVI	Other Comprehensive Income:						
	A. (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
	Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Net Profit / (Loss) for the year	768.79	-617.18	-17.78	151.61	-82.88	103.09
XIX	Paid up equity share capital	2737.17	2323.92	1317.08	2737.17	1317.08	1688.88
	Face value of equity share capital(per share)	10.00	10.00	10.00	10.00	10.00	10.00
XX	Reserve excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00	7868.78
XXI	Earnings Per Share (for continuing operation):						
	a) Basic	2.81	-2.66	-0.13	0.55	-0.63	0.61
	b) Diluted	2.81	-2.66	-0.13	0.55	-0.63	0.61
XXII	Earnings Per Share (for discontinued operation)						
	a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXIII	Earnings Per Share (for discontinued & continuing operation)						
	a) Basic	2.81	-2.66	-0.13	0.55	-0.63	0.61
	b) Diluted	2.81	-2.66	-0.13	0.55	-0.63	0.61



NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 31st October,2024.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 Exceptional Item includes Referral commission of Rs. 900 lakhs incurred for raising funds by way of preferential issue of Equity Shares, which is non-recurring in nature and not in the nature of ordinary activities.
- 6 During the quarter, the company has converted 41,32,500 warrants issued to persons belonging to promoter as well as non-promoter category; each carrying a right to subscribe to one equity share per Warrant, into 41,32,500 equity shares of Face Value of Rs.10/- each.
- 7 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad

Date: 31/10/2024



**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)**

**MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)**

Standalone Statement of Assets and Liabilities as at 30th September 2024

(Rs. In Lakhs)

	Particulars	As at (Half year ended on) 30.09.2024 Unaudited	As at (the previous year ended on) 31.03.2024 Audited
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	344.74	290.20
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment property	0.00	0.00
	(d) Intangible Asset	0.00	0.00
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	4220.67	1530.95
	(ii) Trade receivables, non-current	400.00	400.00
	(iii) Loans, non-current	1677.00	454.20
	(iv) Others	40.38	6.04
	Total non-current financial assets	6338.05	2391.19
	(i) Deferred tax assets (net)	0.00	0.00
	(j) Other non-current assets	1245.34	1245.34
	Total non-current assets	7928.13	3926.73
2	Current assets		
	(a) Inventories	993.37	629.87
	(b) Current financial asset		
	(I) Current investments	10650.14	3668.93
	(II) Trade receivables, current	3330.00	849.91
	(III) Cash and cash equivalents	123.27	297.02



	(IV) Bank balance other than cash and cash equivalents	1299.17	3.52
	(V) Loans, current	6016.90	3640.06
	(VI) Other current financial assets	0.00	0.00
	Total current financial assets	21419.48	8459.44
	(c) Current tax assets (net)	0.00	0.00
	(d) Other current assets	8077.59	850.04
	Total current assets	30490.44	9939.35
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	38418.57	13866.08
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	2737.17	1688.88
	(b) Other equity	33304.47	7868.77
	Total equity attributable to owners of parent	36041.64	9557.65
	Non controlling interest	0.00	0.00
	Total equity	36041.64	9557.65



2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current	824.42	1035.20
	(II) Trade payables, non-current	0.00	0.00
	(III) Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	824.42	1035.20
	(b) Provisions, non-current	0.00	0.00
	(c) Deferred tax liabilities (net)	4.30	4.30
	Deferred government grants, Non-current	0.00	0.00
	(d) Other non-current liabilities	0.00	0.00
	Total non-current liabilities	828.72	1039.50
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	390.40	2311.55
	(II) Trade payables, current	265.23	104.46
	(III) Other current financial liabilities	13.74	13.74
	Total current financial liabilities	669.37	2429.75
	(b) Other current liabilities	790.64	800.98
	(c) Provisions, current	88.20	38.20
	(d) Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities	1548.21	3268.93
	Deferred government grants, Current	0.00	0.00



	Total current Liabilities	1548.21	3268.93
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	2376.93	4308.43
	Total equity and liabilities	38418.57	13866.08

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad
Date: 31/10/2024



BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)

MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

PARTICULARS		
	30th September, 2024	30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	201.61	-82.88
Adjustment for :		
Depreciation and amortisation expense	19.48	11.04
(Gain)/loss on sale of investment	-193.04	0.43
Fair value (gain) / loss	-16.34	23.49
Dividend and interest income classified as investing cash flows	0.00	0.00
Finance costs	60.74	0.78
Operating Profit before working capital change	72.45	-47.14
Change in operating assets and liabilities		
(Increase)/Decrease in current trade receivables	-2480.09	488.86
(Increase)/Decrease in inventories	-363.50	-62.04
Increase/(Decrease) in current trade payables	160.77	4.52
(Increase)/Decrease in other current assets	-7227.55	-619.99
(Increase)/Decrease in Other bank balances	-1295.65	269.62
Increase/(Decrease) in other non current assets	0.00	-306.29
Increase/(Decrease) in other non current financial assets	-34.34	0.00
Increase/(Decrease) in provisions	0.00	0.00
Increase/(Decrease) in other current liabilities	-10.34	-82.18
Increase/(Decrease) in other non current liabilities	0.00	0.00
Increase/(Decrease) in non current trade payables	0.00	-2.75
Increase/(Decrease) in other current financial liabilities	0.00	-871.00
Increase/(Decrease) in other non current financial liabilities	0.00	0.00
Cash used in/ generated from operations	-11178.26	-1228.38
Income taxes paid	0.00	0.00
Cash used in/generated from operations (A)	-11178.26	-1228.38



B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	-74.02	-1.42
Purchase of investments	-8274.33	108.43
Investment in Subsidiary Company	-1187.23	0.00
Dividends received	0.00	0.00
Net cash outflow from investing activities (B)	-9535.58	107.01
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	-60.74	-0.78
Issue of Share capital (incl Security Premium)	24087.97	400.95
Share application money received pending for allotment	2244.41	798.28
Increase/(Decrease) in Loans and Advances	-3599.64	-247.89
Availment/(Repayment) of Short Term Borrowings	-1921.15	471.00
Availment/(Repayment) of Long Term Borrowings	-210.78	-50.00
Net cash inflow/ (outflow) from financing activities (C)	20540.08	1371.55
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	-173.75	250.18
Cash and Cash Equivalents at the beginning of the financial year	297.02	36.16
Cash and Cash Equivalents at the end	123.27	286.34

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: Ahmedabad

Date: 31/10/2024



**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)**

**MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)**



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

E-mail Id: prakashtekwani@yahoo.com / Mo. 9978914576, 9426014576

Address: 387, 3rd Floor, Karnavati Plaza, opp. Central Bank of India,
Revdibazar Char Rasta, Kalupur, Ahmedabad- 380001

Independent Auditor's Review Report On the quarterly and half yearly Unaudited Standalone Financial Results pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to Board of Directors
Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)

We have reviewed the accompanying statement of unaudited financial results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2400 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Place: Ahmedabad
Date: 31/10/2024



For, Prakash Tekwani & Associates
Chartered Accountants
FRN:120253W

CA Prakash Tekwani
Partner
M.No.108681

UDIN: 24108681BKGWIC4762

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER/ HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr.No	Particulars	(Rs in lakhs)			
		Quarter ended on		Half Year Ended	Year ended
		30-09-2024	30-06-2024	30-09-2024	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue				
	a) Real Estates & Other Related Services	714.19	341.72	1055.91	22.96
	b) Business of Mobile Accessories, Gadgets and Other Related Items	2455.71	412.65	2868.36	13079.48
	Total	3169.89	754.37	3924.26	13102.44
	Less: Intersegment Revenue				0.00
	Net Sales/ Income From Operations	3169.89	754.37	3924.26	13102.44
2	Segment Results				
	Profit/ (Loss) before tax and interest from each segment				
	a) Real Estates & Other Related Services	826.59	334.63	1161.22	162.26
	b) Business of Mobile Accessories, Gadgets and Other Related Items	290.86	79.24	370.10	373.00
	Total	1117.45	413.87	1531.32	535.25
	Less: i) Finance Costs	38.11	96.97	135.08	193.69
	ii) Other Un-allocate Expenditure net off	0.00	0.00	0.00	0.00
	iii) Un-allocate Income	0.00	0.00	0.00	0.00
	Total Profit Before Tax	1079.35	316.90	1396.24	341.56
3	Segment Assets as on				
	a) Real Estates & Other Related Services	35141.56	38174.36	35141.56	13866.08
	b) Business of Mobile Accessories, Gadgets and Other Related Items	9502.30	8506.32	9502.30	7143.54
	Total Segment Assets	44643.87	46680.67	44643.87	21009.62
4	Segment Liabilities as on				
	a) Real Estates & Other Related Services	2384.94	2728.68	2384.94	4308.42
	b) Business of Mobile Accessories, Gadgets and Other Related Items	4309.24	7396.56	4309.24	6068.42
	Total Segment Liabilities	6694.18	10125.23	6694.18	10376.84

Place: Ahmedabad
Date: 31/10/2024

BY ORDER OF THE BOARD OF DIRECTORS,
FOR, LAST MILE ENTERPRISES LIMITED
(FORMERLY KNOWN AS TRANS FINANCIAL RESOURCES LIMITED)



(Signature)
MR. HEMRAJSINH SURENDRASINH VEGHELA
DIRECTOR & CHAIRPERSON
(DIN: 00287055)