



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 28.05.2024

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 (FORMELY KNOWN AS TRANS FINANCIAL RESOURCE LIMITED).

REF: COMPANY CODE BSE: 526961

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **28TH May, 2024** has considered and approved the Consolidated and Standalone audited financial results for the Quarter and year ended on **31st March, 2024**. The said financial results were accompanied by the Audit Report given by the statutory auditor of the company and the Statement of Deviation/ Variation Report (Regulation 32 of SEBI (LODR) Regulations, 2015).

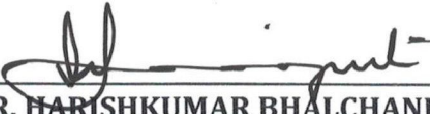
Kindly find enclosed herewith Consolidated and Standalone audited financial results for the quarter and year ended on **31st March, 2024** along with Audit Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 and the Statement of Deviation/ Variation Report (Regulation 32 of SEBI (LODR) Regulations, 2015).

You are requested to take the same on record.

Thanking you.

Yours sincerely,

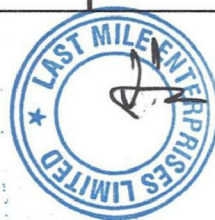
**FOR, LAST MILE ENTERPRISES LIMITED
(FORMELY KNOWN AS TRANS FINANCIAL RESOURCES LIMITED)**



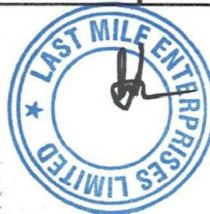
MR. HARISHKUMAR BHALCHANDRA RAJPUT
MANAGING DIRECTOR
(DIN: 06970075)



PART- I					
Statement of Audited Consolidated Financial Results for the Quarter and Year Ended on 31st March, 2024					
(Rs in lakhs)					
Particulars	Quarter ended on			Year ended on	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
	(Refer Note 5 & 6)		(Refer Note 6)	(Refer Note 5)	
Income from Operations					
I Revenue from operation	13088.40	0.00	1450.00	13102.44	5000.00
II Other Income	812.85	0.02	19.14	812.87	319.69
III Total Income (I + II)	13901.25	0.02	1469.14	13915.31	5319.69
IV Expenses					
a) Cost of Material Consumed	29.29	7.27	0.00	97.05	0.00
b) Purchase of Stock in Trade	12214.19	0.00	4.00	12214.19	6.50
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(30.69)	(3.73)	(7.73)	(96.46)	(21.43)
d) Employee Benefit Expense	386.84	12.75	6.12	409.64	7.09
e) Finance cost	192.90	0.01	83.38	193.69	83.42
f) Depreciation & amortization	28.50	5.54	5.43	45.08	21.75
g) Other Expenditure	609.62	24.34	141.18	710.56	4514.79
Total Expenses (IV)	13430.65	46.18	232.38	13573.75	4612.12
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	470.60	(46.16)	1236.76	341.56	707.57
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	470.60	(46.16)	1236.76	341.56	707.57
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00



IX	Profit / (Loss) before Tax (VII- VIII)	470.60	(46.16)	1236.76	341.56	707.57
X	Tax expense					
	(i) Current Tax	38.20	0.00	250.00	38.20	250.00
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX - X)	432.40	(46.16)	986.76	303.36	457.57
XII	Profit/(loss) from discontinuing operations	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
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	432.40	(46.16)	986.76	303.36	457.57
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
XVII	Total Comprehensive Income / (Loss) (XV+ XVI)	432.40	(46.16)	986.76	303.36	457.57
XVIII	Net Profit / (Loss) attributable to :					
	Owners of the Company	374.16	(46.16)	986.76	245.12	457.57
	Non - Controlling Interst	58.24	0.00	0.00	58.24	0.00
XIX	Other Comprehensive Income / (Loss) attributable to :					
	Owners of the Company	0.00	0.00	0.00	0.00	0.00
	Non - Controlling Interst	0.00	0.00	0.00	0.00	0.00
XX	Total Comprehensive Income / (Loss) attributable to :					
	Owners of the Company	374.16	(46.16)	986.76	245.12	457.57
	Non - Controlling Interst	58.24	0.00	0.00	58.24	0.00



XXI	Paid up equity share capital	1688.88	1317.08	1168.58	1688.88	1168.58
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
	Reserve excluding Revaluation Reserves	8631.26	0.00	0.00	8631.26	129.76
XXII	Earnings Per Share (for continuing operation):					
	a) Basic	2.22	(0.35)	8.44	1.45	3.92
	b) Diluted	2.22	(0.35)	8.44	1.45	3.92
XXIII	Earnings Per Share (for discontinued operation)					
	a) Basic	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00
XXIV	Earnings Per Share (for discontinued & continuing operation)					
	a) Basic	2.22	(0.35)	8.44	1.45	3.92
	b) Diluted	2.22	(0.35)	8.44	1.45	3.92

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above Consolidated Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 28th May, 2024. The statutory auditors have carried out limited review of the results for the quarter ended March 31,2024 and have expressed an unqualified audit opinion.
- 3 This Consolidated 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 On 5th February,2024; the Parent Company has acquired 70.92% stake in Subsidiary Company namely Damson Technologies Private Limited. As the acquisition is done on 05th February,2024; Consolidation is done for the year and quartered ended on 31st March,2024.
- 5 The figures for the quarter ended 31st March 2024 and 31st March 2024, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year.
- 6 During the quarter, the Parent company has issued 37,18,000 Equity shares of face value of Rs.10/- each on preferential basis to Non-Promoter Category. This change is reflected in Paid up Equity Share Capital and Earnings Per Share for this quarter. Further, during the quarter the company has also issued 11,50,000 warrants to persons belonging to non-promoter category each carrying a right to subscribe to one equity share per Warrant, for cash of Face Value of Rs.10/- each on preferential basis.
- 7 To facilitate Comparison , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 28-05-2024



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

**Mr. Harishkumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)**

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31,2024

(Rs. In Lakhs)

Consolidated Statement of Assets and Liabilities		As at 31.03.2024	As at 31.03.2023
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	631.31	155.78
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other intangible assets	0.58	0.00
	(f) Intangible assets under development	0.00	0.00
	(g) Biological assets other than bearer plants	0.00	0.00
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	1530.95	108.45
	(ii) Trade receivables, non-current	400.00	400.00
	(iii) Loans, non-current	846.72	412.02
	(iv) other non current financial assets	11.24	0.00
	Total non-current financial assets	2788.90	920.46
	(i) Deferred tax assets (net)		
	(j) Other non-current assets	1245.34	1245.34
	Total non-current assets	4666.13	2321.59



2	Current assets		
	(a) Inventories	1607.45	537.68
	(b)Current financial asset		
	(I)Current investments	3669.73	200.04
	(II) Trade receivables, current	2198.16	503.24
	(III) Cash and cash equivalents	325.03	36.16
	(IV) Bank balance other than cash and cash equivalents	3.52	290.01
	(V) Loans, current	3640.06	151.58
	(VI) Other current financial assets (to be specified)	0.00	0.00
	Total current financial assets	9836.50	1181.03
	(c) Current tax assets (net)		
	(d) Other current assets	4899.54	466.59
	Total current assets	4899.54	466.59
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	21009.62	4506.89
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	1688.88	1168.58
	(b)Other equity	8631.26	129.76



	Total equity attributable to owners of parent	10320.14	1298.32
	Non controlling interest	312.64	0.00
	Total equity	10632.78	1298.32
2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	1672.28	1117.44
	(II) Trade payables, non-current	0.00	0.00
	(III) Other non-current financial liabilities	763.50	0.00
	Total non-current financial liabilities	2435.78	1117.44
	(b) Provisions, non-current	756.38	0.00
	(c) Deferred tax liabilities (net)	42.47	4.30
	Deferred government grants, Non-current	0.00	0.00
	(d) Other non-current liabilities	0.00	0.00
	Total non-current liabilities	3234.62	1121.74
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	3286.03	0.00
	(II) Trade payables, current	2702.99	93.53
	(III) Other current financial liabilities	13.74	957.69




	Total current financial liabilities	6002.76	1051.22
	(b) Other current liabilities	1101.26	785.60
	(c) Provisions, current	38.20	250.00
	(d) Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities	7142.22	2086.82
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	10376.84	3208.57
	Total equity and liabilities	21009.62	4506.89

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

Place: Ahmedabad
Date: 28-05-2024



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


Mr. Harishkumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2024		
PARTICULARS	YEAR ENDED	
	31st March, 2024	31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	341.56	707.57
Adjustment for :		
Depreciation and amortisation expense	45.08	21.75
(Gain)/loss on disposal of property, plant and equipment	0.00	0.00
(Gain)/loss on account of fair value of shares	8.59	112.54
(Gain)/loss on sale of shares/mutual fund	-35.92	-319.17
Dividend and interest income classified as investing cash flows	-10.07	-0.53
Finance costs	193.69	83.42
Balance Written off	0.00	4,414.54
Operating Profit before working capital change	542.94	5,020.12
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	-1,694.91	-492.63
(Increase)/Decrease in inventories	-1,069.77	-21.43
(Increase)/Decrease in Bank balances other than cash and cash equivalents	286.49	-290.01
Increase (Decrease) in trade payables, current	2,609.46	-7.67
Increase/(Decrease) in trade payables, non-current	0.00	-121.09
(Increase)/Decrease in other non current financial assets	-11.24	0.00
(Increase)/Decrease in other Non current assets	0.00	0.00
(Increase)/Decrease in other current assets	-4,432.95	-411.14
Increase/(Decrease) in provisions	-211.83	247.45
Increase/(Decrease) in Non- Current Provisions	756.38	0.00
Increase/(Decrease) in other current liabilities	315.67	76.57



Increase/{Decrease} in other current financial liabilities	-943.95	-4,042.31
Increase/{Decrease} in other non current financial liabilities	763.50	-409.16
Cash used in/ generated from operations	-3,090.22	-451.30
Income taxes paid	0.00	250.00
Cash used in/generated from operations (A)	-3,090.22	-701.30
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Payments for property, plant and equipment	-520.61	0.00
Payments for Intangible Assets	-0.58	0.00
Acquisition of Subsidiary Company	-700.00	0.00
Purchase of investments	-4,164.87	59.57
Proceeds from sale of property, plant and equipment	0.00	0.00
Proceeds from sale of investments	0.00	0.00
Dividends received	0.00	0.53
Interest received	10.07	0.00
Net cash outflow from investing activities (B)	-5,375.98	60.10
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Finance costs	-193.69	-83.42
Share application money received pending for allotment	8,751.06	289.91
Increase/{Decrease} in Long Term Loans and Advances	-434.70	133.09
Increase/{Decrease} in Short Term Loans and Advances	-3,488.48	-171.23
Transaction with Non Controlling Interest	312.64	0.00
Dividend paid	-32.63	0.00
Dividend Tax paid	0.00	0.00
Availment/{Repayment} of Short Term Borrowings	3,286.03	0.00
Availment/{Repayment} of Long Term Borrowings	554.84	500.00
Availment/{Repayment} of Working Capital Borrowings	0.00	0.00
Net cash inflow/ (outflow) from financing activities (C)	8,755.07	668.36



Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	288.87	27.16
Cash and Cash Equivalents at the beginning of the financial year	36.16	9.00
Cash and Cash Equivalents at the end	325.03	36.16

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: 28-05-2024

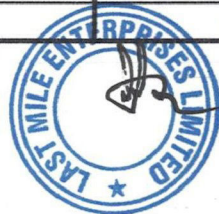


**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, LAST MILE ENTERPRISES LIMITED**
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RESOURCES LIMITED)

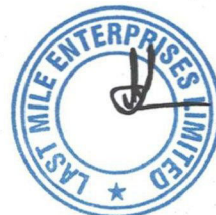
Mr. Harishkumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)

Audited financial results for the Quarter and Year Ended on 31st March, 2024

PART- I					
Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2024					
(Rs in lakhs)					
Particulars	Quarter ended on			Year ended on	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	8.92	0.00	1450.00	22.96	5000.00
II Other Income	349.85	0.02	19.14	349.87	319.69
III Total Income (I + II)	358.77	0.02	1469.14	372.83	5319.69
IV Expenses					
a) Cost of Material Consumed	29.29	7.27	0.00	97.05	0.00
b) Purchase of Stock in Trade	0.00	0.00	4.00	0.00	6.50
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.42)	(3.73)	(7.73)	(92.19)	(21.43)
d) Employee Benefit Expense	7.81	12.75	6.12	30.61	7.09
e) Finance cost	20.18	0.01	83.38	20.97	83.42
f) Depreciation & amortization	5.54	5.54	5.43	22.12	21.75
g) Other Expenditure	52.04	24.34	141.18	152.98	4514.79
Total Expenses (IV)	88.44	46.18	232.38	231.54	4612.12
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	270.33	(46.16)	1236.76	141.29	707.57
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	270.33	(46.16)	1236.76	141.29	707.57
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII)	270.33	(46.16)	1236.76	141.29	707.57
X Tax expense					



	(i) Current Tax	38.20	0.00	250.00	38.20	250.00
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX - X)	232.13	(46.16)	986.76	103.09	457.57
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)					
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
XVII	Comprising Profit (Loss) and Other comprehensive Income					
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00
	Minority Interest*	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) for the year	232.13	(46.16)	986.76	103.09	457.57
XVIII	Paid up equity share capital	1688.88	1317.08	1168.58	1688.88	1168.58
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
18	Reserve excluding Revaluation Reserves	0.00	0.00	0.00	7868.78	129.76



XIX	Earnings Per Share (for continuing operation):					
	a) Basic	1.37	(0.35)	8.44	0.61	3.92
	b) Diluted	1.37	(0.35)	8.44	0.61	3.92
XX	Earnings Per Share (for discontinued operation)					
	a) Basic	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00
XXI	Earnings Per Share (for discontinued & continuing operation)					
	a) Basic	1.37	(0.35)	8.44	0.61	3.92
	b) Diluted	1.37	(0.35)	8.44	0.61	3.92

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above audited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on **28th May, 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 definition of Reportable segment in Accordance with Accounting Standard 17 of Segment Reporting issued by Institute of Chartered Accountants of india, the company has **only one reportable segment i.e. Real Estate & Other Related Businesses**. Hence, separate disclosure for segment reporting is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.



- 6 During the quarter, the company has issued 37,18,000 Equity shares of face value of Rs.10/- each on preferential basis to Non-Promoter Category. This change is reflected in Paid up Equity Share Capital and Earnings Per Share for this quarter. Further, during the quarter the company has also issued 11,50,000 warrants to persons belonging to non-promoter category each carrying a right to subscribe to one equity share per Warrant, for cash of Face Value of Rs.10/- each on preferential basis.
- 7 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2024 / March 31, 2023 and the unaudited year-to-date figures upto December 31, 2023 / December 31, 2022 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.

Place: Ahmedabad

Date: 28-05-2024



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

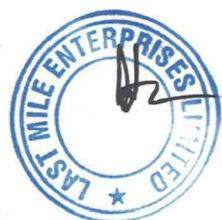
A handwritten signature in black ink, appearing to read 'Harish Kumar Bhalchandra Rajput', written over a horizontal line.

**Mr. Harish Kumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)**

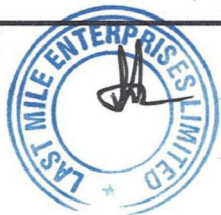
Statement of Assets and Liabilities

(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at 31.03.2024	As at 31.03.2023
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	290.20	155.78
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	1530.95	108.45
	(ii) Trade receivables, non-current	400.00	400.00
	(iii) Loans, non-current	454.20	412.02
	(iv) other non current financial assets	6.04	0.00
	Total non-current financial assets	2391.18	920.46
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	1245.34	1245.34
	Total non-current assets	3926.72	2321.59



2	Current assets		
	(a) Inventories	629.87	537.68
	(b)Current financial asset		
	(I)Current investments	3668.93	200.04
	(II) Trade receivables, current	849.91	503.24
	(III) Cash and cash equivalents	297.02	36.16
	(IV) Bank balance other than cash and cash equivalents	3.52	290.01
	(V) Loans, current	3640.06	151.58
	(VI) Other current financial assets (to be specified)	-	-
	Total current financial assets	8459.45	1181.03
	(c) Current tax assets (net)	-	-
	(d) Other current assets	850.04	466.59
	Total current assets	850.04	466.59
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	13866.08	4506.89
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	1688.88	1168.58
	(b)Other equity	7868.78	129.76
	Total equity attributable to owners of parent	9557.65	1298.32
	Non controlling interest	-	-



	Total equity	9557.65	1298.32
2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	1035.20	1117.44
	(II) Trade payables, non-current	-	-
	(III) Other non-current financial liabilities	-	-
	Total non-current financial liabilities		
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	4.30	4.30
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	1039.50	1121.74
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	2311.54	0.00
	(II) Trade payables, current	104.46	93.53
	(III) Other current financial liabilities	13.74	957.69
	Total current financial liabilities	2429.74	1051.22



	(b) Other current liabilities	800.98	785.60
	(c) Provisions, current	38.20	250.00
	(d) Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	3268.92	2086.82
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	4308.42	3208.57
	Total equity and liabilities	13866.08	4506.89

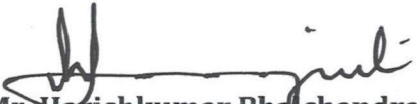
To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad

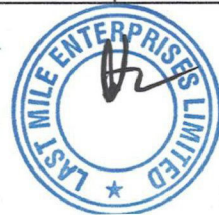
Date: 28-05-2024



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


Mr. Harishkumar Bhattachandra Rajput
(Managing Director)
(DIN :06970075)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2024		
PARTICULARS	YEAR ENDED	
	31st March, 2024	31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	141.29	707.57
Adjustment for :		
Depreciation and amortisation expense	22.12	21.75
(Gain)/loss on disposal of property, plant and equipment	0.00	0.00
(Gain)/loss on account of fair value of shares	8.59	112.54
(Gain)/loss on sale of shares/mutual fund	-35.92	-319.17
Dividend and interest income classified as investing cash flows	-10.07	-0.53
Finance costs	20.97	83.42
Balance Written off	0.00	4,414.54
Operating Profit before working capital change	146.99	5,020.12
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	-346.67	-492.63
(Increase)/Decrease in inventories	-92.19	-21.43
(Increase)/Decrease in Bank balances other than cash and cash equivalents	286.49	-290.01
Increase (Decrease) in trade payables, current	10.93	-7.67
Increase/(Decrease) in trade payables, non-current	0.00	-121.09
(Increase)/Decrease in other non current financial assets	-6.04	0.00
(Increase)/Decrease in other current assets	-383.44	-411.14
Increase/(Decrease) in provisions	-250.00	247.45
Increase/(Decrease) in other current liabilities	15.38	76.57
Increase/(Decrease) in other current financial liabilities	-943.95	-4,042.31
Increase/(Decrease) in other non current financial liabilities	0.00	-409.16



Cash used in/ generated from operations	-1,562.50	-451.30
Income taxes paid	0.00	250.00
Cash used in/generated from operations (A)	-1,562.50	-701.30
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Payments for property, plant and equipment	-156.54	0.00
Acquisition of Subsidiary	-700.00	0.00
Purchase of investments	-4,164.07	0.00
Proceeds from sale of property, plant and equipment	0.00	0.00
Proceeds from sale of investments	0.00	59.57
Dividends received	0.00	0.53
Interest received	10.07	0.00
Net cash outflow from investing activities (B)	-5,010.54	60.10
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Finance costs	-20.97	-83.42
Issue of Share Capital and Warrants (incl Premium)	8,188.85	0.00
Share application money received pending for allotment	0.00	289.91
Increase/{Decrease} in Long Term Loans and Advances	-42.18	133.09
Increase/{Decrease} in Short Term Loans and Advances	-3,488.48	-171.23
Dividends paid	-32.63	0.00
Dividend Tax paid	0.00	0.00
Availment/{Repayment} of Short Term Borrowings	2,311.54	0.00
Availment/{Repayment} of Long Term Borrowings	-82.24	500.00
Net cash inflow/ (outflow) from financing activities ©	6,833.89	668.36

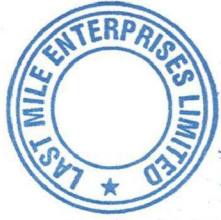


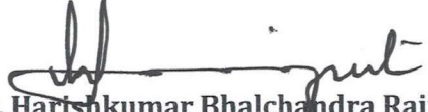
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	260.86	27.16
Cash and Cash Equivalents at the beginning of the financial year	36.16	9.00
Cash and Cash Equivalents at the end	297.02	36.16

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: 28-05-2024

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




Mr. Harishkumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)



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 Report on the Quarterly and Annual Consolidated Financial Results of the Company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** ("the Company"), which includes joint operations for the quarter and year ended 31st March 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a) includes the audited financial results of the Parent company;
- b) includes the unaudited financial results of the Subsidiary Company "Damson Technologies Private Limited" (acquired on 5th February 2024).
- c) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- d) gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2024.



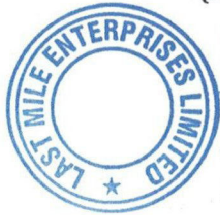
Segmentwise Revenue Result and Capital Employed

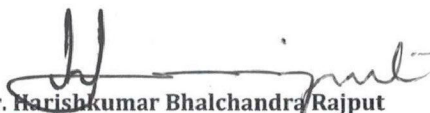
Sr.No	Particulars	(Rs in lakhs)	
		Quarter ended on	Year ended on
		31.03.2024	31.03.2024
		Audited	Audited
1	Segment Revenue		
	a) Real Estates & Other Related Services	8.92	22.96
	b) Business of Mobile Accessories, Gadgets and Other Related Items	13079.48	13079.48
	Total	13088.40	13102.44
	Less: Intersegment Revenue	0.00	0.00
	Net Sales/ Income From Operations	13088.40	13102.44
2	Segment Results		
	Profit/ (Loss) before tax and interest from each segment		
	a) Real Estates & Other Related Services	290.51	162.26
	b) Business of Mobile Accessories, Gadgets and Other Related Items	373.00	373.00
	Total	663.50	535.25
	Less: i) Finance Costs	192.90	193.69
	ii) Other Un-allocate Expenditure net off	0.00	0.00
	iii) Un-allocate Income	0.00	0.00
	Total Profit Before Tax	470.60	341.56
3	Segment Assets		
	a) Real Estates & Other Related Services	13866.08	13866.08
	b) Business of Mobile Accessories, Gadgets and Other Related Items	7143.54	7143.54
	Total Segment Assets	21009.62	21009.62
4	Segment Liabilites		
	a) Real Estates & Other Related Services	4308.42	4308.42
	b) Business of Mobile Accessories, Gadgets and Other Related Items	6068.42	6068.42
	Total Segment Liabilities	10376.84	10376.84

Place: Ahmedabad

Date: 28-05-2024

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




 Mr. Harishkumar Bhalchandra Rajput
 (Managing Director)
 (DIN :06970075)

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

Management’s Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been compiled from the related audited Consolidated Financial Statements. The Company’s Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Group’s ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

- a) The consolidated financial results include the unaudited financial results of 1 subsidiary, whose financial statements / financial information and we did not audit the annual financial statements of the subsidiary and figures included here are from the unaudited financial statements, as considered in the Statement. This financial statement is unaudited and it has been furnished to us by the management of the subsidiary company and our opinion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the management, and the procedure performed by us as stated in paragraph above.
- b) The statement includes the results for the quarter ended 31st March 2024 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the nine months of the current financial year which were subject to limited review by us.

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

**Place: Ahmedabad
Date: 28-05-2024
UDIN: 24108681BKGWDV1045**



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

**Prakash Tekwani
Partner
M. No. 108681**



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 Report on the Quarterly and Annual Standalone Financial Results of the Company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Last Mile Enterprises Limited
(Formerly known as Trans Financial Resources Limited)

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** ("the Company"), which includes joint operations for the quarter and year ended 31st March 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b) gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.



Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31st March 2024 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

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

**Place: Ahmedabad
Date: 28-05-2024
UDIN: 24108681BKGWDU3380**



**Prakash Tekwani
Partner
M. No. 108681**



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

This is with reference to the audit report given by the Statutory Auditor of the Company dated 28th May , 2024 in respect of the Standalone and Consolidated Audited Financial Results for the Quarter as well as Year ended on 31st March, 2024, we hereby declare that the pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the auditors opinion, in respect of aforesaid financial statements is unmodified.

Yours faithfully,

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

**Mr. Harishkumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)**



**Place : Ahmedabad
Date: 28.05.2024**



LAST MILE ENTERPRISES LIMITED
(Formerly Known as Trans Financial Resources Limited)

Date: 28.05.2024

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

SUB: COMPLIANCE OF REGULATION 23(9) 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

Dear Sir,

With regard to captioned subject, kindly find enclosed herewith disclosures of related party transactions for the Quarter and half year ended on 31st March, 2024 in compliance of Regulation 23(9) 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. HARISHKUMAR BHALCHANDRA RAJPUT
MANAGING DIRECTOR
(DIN: 06970075)



Disclosure of related party transactions every six months for the period of March, 2024

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
S.No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	Last Mile Enterprises Limited	AAACT5698N	Pooja Vaghela	ABMPV3097R	Relative of KMP	Loan	8.58	8.58	8.58	NIL							
2	Last Mile Enterprises Limited	AAACT5698N	Shri Ambika Seeds Company Private Limited	AAFCS4121G	Enterprises over which Promotor Directors are able to exercise significant influence	Borrowings	62.68	62.68	62.68	NIL							
3	Last Mile Enterprises Limited	AAACT5698N	Hemrajsinh S Vaghela	AATPV5187G	Director	Borrowings	266.75	266.75	NIL	49.75							
4	Last Mile Enterprises Limited	AAACT5698N	Dharmendra Gohil	AERPG1615E	Director	Director Remuneration	1.8	1.8	NIL	NIL							
5	Last Mile Enterprises Limited	AAACT5698N	Surendrasinh Jhala	AABPZ5968M	Independent Director	Director Remuneration	1.5	1.5	NIL	NIL							
6	Last Mile Enterprises Limited	AAACT5698N	Aakash Pandey	FLMPP4274D	Relative of KMP	Salary	12.15	12.15	NIL	34.01							
7	Last Mile Enterprises Limited	AAACT5698N	Trans Fiscal Private Limited	AABCT6270F	Enterprises over which Promotor Directors are able to exercise significant influence	Trade Receivable	NIL	NIL	0.61	0.61							
8	Last Mile Enterprises Limited	AAACT5698N	Damson Technologies Pvt Ltd	AABCD3982G	Subsidiary	Investment	699.99	699.99	NIL	699.99							
9	Last Mile Enterprises Limited	AAACT5698N	Bharti Sharma	BAKPS9211C	Independent Director	Sitting Fees	0.36	0.36	NIL	NIL							

Notes:

- The details in this disclosure are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
 - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
 - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

Place: Ahmedabad
Date: 28-05-2024



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

[Signature]
Mr. Harish Kumar Bhalchandra Rajput
(Managing Director)
(DIN :06970075)



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 28.05.2024

To,
Department of Corporate Services
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUB: Statement of deviation(s) or variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019.

REF: COMPANY CODE BSE: 526961

Dear Sir/Madam,

Pursuant to the Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section IIIC of SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, it is hereby confirmed that there is no deviation or variation in the use of proceeds from the preferential issue of Equity Shares and fully convertible warrants for the purposes other than those for which the funds were raised on 6th April, 2023 and no deviation or variation in the use of proceeds from the allotment of 1,75,000 (One Lakh Seventy Five Thousand) equity shares on 21st July, 2023, upon conversion of equal number of warrants, from the objects as stated in the EGM notice and the second Preferential Issue conducted in the month of January 2024 wherein also there is no deviation from the use of proceeds from the amount raised in the second preferential issue.

A statement confirming that there is no deviation or variation in the utilisation of these proceeds, duly reviewed and approved by the Audit Committee at its meeting held on 28 May 2024 is enclosed.





LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

In terms of SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please find enclosed herewith the Statement of NIL deviation(s) or variation(s) for the quarter ended 31st March, 2024.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, LAST MILE ENTERPRISES LIMITED

(FORMELY KNOWN AS TRANS FINANCIAL RESOURCES LIMITED)

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BHALCHANDRA
RAJPUT

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MR. HARISHKUMAR BHALCHANDRA RAJPUT
MANAGING DIRECTOR
(DIN: 06970075)





LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

ANNEXURE I

Statement on deviation / variation in utilisation of funds raised for the quarter ended on 31st March, 2024.

Name of listed entity	LAST MILE ENTERPRISES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	03.04.2023, 06.04.2023 and 21.07. 2023 (1)					
Amount Raised	Rs. 14,69,13,750 comprising of i) Rs. 35370000 received on allotment of 13,10,000 Equity shares ii) Rs. 108000000 received on allotment of 16000000 warrants convertible into equity shares- raised in the quarter ended June, 2023 and conversion of One warrant during the quarter ended September, 2023 of Rs. 35,43,750 received upon allotment of 1,75,000 equity shares of face value of Rs. 10 each upon conversion of equal number of warrants on receipt of balance amount at the rate of Rs. 20.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder. Refer Note					
Report filed for Quarter ended	31 st March, 2024					
Monitoring Agency	Not applicable					
Monitoring Agency Name, if applicable	Not applicable					
Is there a Deviation / Variation in use of fundsraised	No					
If yes, whether the same is pursuant to changein terms of a contract or objects, which was approved by the shareholders	Not applicable					
If Yes, Date of shareholder Approval	Not applicable					
Explanation for the Deviation / Variation	Not applicable					
Comments of the Audit Committee after review	None					
Comments of the auditors, if any	None					
Objects for which funds have been raised and where there has been a deviation, in the following table	The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.					
Original Object	Modi fied Obje ct, if any	Original Allocation	Modifie d allocati on,if any	Funds Utilised	Amount of Deviation/Va riation for the quarter according to applicable object	Remarks if any



Regd. Office : 4th Floor, Vaghela Avenue, Near Havmor Restaurant, Navrangpura, Ahmedabad-380009.

Email ID : tfrl4444@gmail.com, Ph. No. : 079 - 26402089, Web Site : www.Transfinancialr ltd.com

CIN NO. : L70100GJ1994PLC022954



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.	-	Rs. 3543750	-	Rs. 3543750	NIL	-
	-	*Rs. 14,33,70,000	-	Rs. 143350000	NIL	There was no utilization during the quarter from the proceeds of preferential issue and Rs. 20000 still remains unutilised till the quarter ended March, 2024.

* There was no utilization during the quarter from the proceeds of preferential issue and Rs. 20000 still remains unutilised till the quarter ended March, 2024.

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc

FOR, LAST MILE ENTERPRISES LIMITED

(Formerly known as Trans Financial Resources Limited)

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BHALCHANDRA
RAJPUT

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RAJPUT
Date: 2024.05.28 20:32:19 +05'30'



Name of Signatory: HARISHKUMAR RAJPUT

Designation: MANAGING DIRECTOR

DIN: 06970075



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Note:

Serial Number	Particulars	Date of Receipt no. Funds	Amount	Date of Submission to Stock exchange
1.	Funds of Rs. 35370000 received on allotment of Equity shares And Rs. 108000000 received on allotment of 16000000 warrants convertible into equity shares (Being 25% of the issue price per warrant as upfront payment.)	03.04.2023 and 06.04.2023	Rs. 14,33,70,000	12.08.2023
2	Rs. 35,43,750 received upon allotment of 1,75,000 equity shares of face value of Rs. 10 each upon conversion of equal number of warrants on receipt of balance amount at the rate of Rs. 20.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.	21.07.2023	Rs. 3543750	10.11.2023





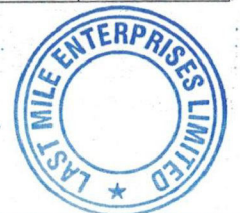
LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Name of listed entity	LAST MILE ENTERPRISES LIMITED					
Mode of Fund Raising	Preferential Issue					
Date of Raising Funds	22.01.2024 and 30.01.2024 (2)					
Amount Raised	Rs. 70,09,62,500 comprising of i) Rs. 65,06,50,000 received on allotment of 3718000 Equity shares ii) Rs. 503,12,500 received on allotment of 1150000 warrants convertible into equity shares					
Report filed for Quarter ended	31 st March, 2024					
Monitoring Agency	Not applicable					
Monitoring Agency Name, if applicable	Not applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable					
If Yes, Date of shareholder Approval	Not applicable					
Explanation for the Deviation / Variation	Not applicable					
Comments of the Audit Committee after review	None					
Comments of the auditors, if any	None					
Objects for which funds have been raised and where there has been a deviation, in the following table	The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.	-	Rs. 70,09,62,500	-	Rs. 70,09,62,500	NIL	-

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or





LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc

FOR, LAST MILE ENTERPRISES LIMITED

(Formerly known as Trans Financial Resources Limited)

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RAJPUT

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BHALCHANDRA RAJPUT
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Name of Signatory: HARISHKUMAR RAJPUT

Designation: MANAGING DIRECTOR

DIN: 06970075