



# LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

**Date: 16/01/2025**

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 **16<sup>th</sup> JANUARY, 2025** has considered and approved the unaudited financial results for the Quarter ended on **31<sup>st</sup> December, 2024**. The said financial results were accompanied by Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the quarter ended on **31<sup>st</sup> December, 2024** with 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. HARISHKUMAR BHALCHANDRA RAJPUT  
MANAGING DIRECTOR  
(DIN: 06970075)**



| PART-I   |                  |            |            |                      |            |               |
|--|------------------|------------|------------|----------------------|------------|---------------|
| Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended on 31st December, 2024 |                  |            |            |                      |            |               |
| Particulars  | (Rs in lakhs)    |            |            |                      |            |               |
|  | Quarter ended on |            |            | Nine months ended on |            | Year ended on |
|  | 31.12.2024       | 30.09.2024 | 31.12.2023 | 31.12.2024           | 31.12.2023 | 31.03.2024    |
|  | Unaudited        | Unaudited  | Unaudited  | Unaudited            | Unaudited  | Audited       |
| <b>Income from Operations</b>  |                  |            |            |                      |            |               |
| I Revenue from operation   | 7156.34          | 3169.90    | 0.00       | 11080.60             | 14.04      | 13102.44      |
| II Other Income  | 280.74           | 355.73     | 0.02       | 922.53               | 0.02       | 812.87        |
| III <b>Total Income ( I + II)</b>  | 7437.08          | 3525.63    | 0.02       | 12003.13             | 14.06      | 13915.31      |
| <b>IV Expenses</b>   |                  |            |            |                      |            |               |
| a) Cost of Material Consumed   | 5145.11          | 1995.13    | 0.00       | 7194.24              | 0.00       | 97.05         |
| b) Direct Expense  | 158.68           | 62.46      | 0.00       | 331.42               | 0.00       | 0.00          |
| c) Purchase of Stock in Trade  | 996.59           | 41.85      | 7.27       | 1269.16              | 67.76      | 12214.19      |
| d) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                   | -715.42          | -159.31    | -3.73      | -982.75              | -65.77     | -96.46        |
| e) Employee Benefit Expense  | 148.91           | 103.76     | 12.75      | 338.74               | 22.80      | 409.64        |
| f) Finance cost  | 45.53            | 38.11      | 0.01       | 180.61               | 0.79       | 193.69        |
| g) Depreciation & amortization   | 16.33            | 15.23      | 5.54       | 45.96                | 16.58      | 45.08         |
| h) Other Expenditure   | 484.88           | 349.05     | 24.34      | 1073.04              | 100.94     | 710.56        |
| <b>Total Expenses (IV)</b>   | 6280.61          | 2446.28    | 46.18      | 9450.42              | 143.10     | 13573.75      |
| <b>V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)</b>                              | 1156.47          | 1079.35    | -46.16     | 2552.71              | -129.04    | 341.56        |
| VI Exceptional Items   | 0.00             |            |            | 900.00               |            |               |
| <b>VII Profit/(Loss) before extra ordinary Items and tax (V -VI)</b>   | 1156.47          | 1079.35    | -46.16     | 1652.71              | -129.04    | 341.56        |
| VIII Extra Ordinary Items  |                  |            |            |                      |            |               |
| <b>IX Profit / (Loss) before Tax (VII- VIII )</b>  | 1156.47          | 1079.35    | -46.16     | 1652.71              | -129.04    | 341.56        |
| <b>X Tax expense</b>   |                  |            |            |                      |            |               |
| (i) Current Tax  | 292.00           | 124.00     | 0.00       | 416.00               | 0.00       | 38.20         |
| (ii) Earlier period tax written off  | -1.23            | 0.00       | 0.00       | -1.23                | 0.00       | 0.00          |
| (iii) Deferred Tax   | 0.00             | 0.00       | 0.00       | 0.00                 | 0.00       | 0.00          |
| <b>Profit (Loss) for the period from continuing operations</b>   |                  |            |            |                      |            |               |
| XI <b>(IX - X)</b>   | 865.71           | 955.35     | -46.16     | 1237.95              | -129.04    | 303.36        |



|       |  |                |                |                |                |                |                |
|-------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| 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           |
|       | <b>Profit/(loss) from Discontinuing operations (after tax)</b>   |                |                |                |                |                |                |
| XIV   | (XII - XIII)   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| XV    | <b>Profit (Loss) for the period (XI + XIV)</b>   | <b>865.71</b>  | <b>955.35</b>  | <b>-46.16</b>  | <b>1237.95</b> | <b>-129.04</b> | <b>303.36</b>  |
| XVI   | <b>Other Comprehensive Income:</b>   |                |                |                |                |                |                |
|       | 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  | <b>Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period )</b> | <b>865.71</b>  | <b>955.35</b>  | <b>-46.16</b>  | <b>1237.95</b> | <b>-129.04</b> | <b>303.36</b>  |
| XVIII | <b>Net Profit / (Loss) attributable to:</b>  |                |                |                |                |                |                |
|       | Owner of the Comapnay  | 768.63         | 877.99         | -46.16         | 1053.43        | -129.04        | 245.12         |
|       | Non Controlling Interest   | 97.07          | 77.36          | 0.00           | 184.51         | 0.00           | 58.24          |
| XIX   | <b>Other Comprehensive Income / (Loss) attributable to:</b>  |                |                |                |                |                |                |
|       | Owner of the Comapnay  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
|       | Non Controlling Interest   | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| XX    | <b>Total Comprehensive Income / (Loss) attributable to:</b>  |                |                |                |                |                |                |
|       | Owner of the Comapnay  | 768.63         | 955.35         | 0.00           | 1053.43        | 0.00           | 245.12         |
|       | Non Controlling Interest   | 97.07          | 0.00           | 0.00           | 184.51         | 0.00           | 58.24          |
| XXI   | <b>Paid up equity share capital</b>  | <b>3506.92</b> | <b>2737.17</b> | <b>1317.08</b> | <b>3506.92</b> | <b>1317.08</b> | <b>1688.88</b> |
|       | Face value of equity share capital   | 10.00          | 10.00          | 10.00          | 10.00          | 10.00          | 10.00          |
|       | Reserve excluding Revaluation Reserves   |                |                |                |                |                | 8631.26        |
| XXII  | <b>Earnings Per Share (for continuing operation):</b>  |                |                |                |                |                |                |
|       | a) Basic   | 2.19           | 3.49           | -0.35          | 3.00           | -0.98          | 1.45           |
|       | b) Diluted   | 2.19           | 3.49           | -0.35          | 3.00           | -0.98          | 1.45           |
| XXIII | <b>Earnings Per Share (for discontinued operation)</b>   |                |                |                |                |                |                |
|       | 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           |
| XXIV  | <b>Earnings Per Share (for discontinued &amp; continuing operation)</b>  |                |                |                |                |                |                |
|       | a) Basic   | 2.19           | 3.49           | -0.35          | 3.00           | -0.98          | 1.45           |
|       | b) Diluted   | 2.19           | 3.49           | -0.35          | 3.00           | -0.98          | 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 December,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 nine months ended on 31st December,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 nine months ended on 31st December,2023 and year ended on 31st March,2024.
- 6 During the quarter, the company has converted 76,97,500 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 76,97,500 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: 16/01/2025



**BY ORDER OF THE BOARD OF DIRECTORS ,  
FOR M/S LAST MILE ENTERPRISES LIMITED  
(Formerly known as Trans Financial Resources Limited)**

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

**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

**Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

**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)** (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and Nine Months ended 31st December 2024 prepared by the Company 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 Parent's Management and approved by the Parent'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: 16/01/2025



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

Prakash Tekwani  
Partner  
M.No 108681

UDIN: 25108681BMMLRF7230

| PART-I   |                  |            |            |                      |            |               |
|--|------------------|------------|------------|----------------------|------------|---------------|
| Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31st December, 2024 |                  |            |            |                      |            |               |
| Particulars  | (Rs in lakhs)    |            |            |                      |            |               |
|  | Quarter ended on |            |            | Nine months ended on |            | Year ended on |
|  | 31.12.2024       | 30.09.2024 | 31.12.2023 | 31.12.2024           | 31.12.2023 | 31.03.2024    |
|  | Unaudited        | Unaudited  | Unaudited  | Unaudited            | Unaudited  | Audited       |
| <b>Income from Operations</b>  |                  |            |            |                      |            |               |
| <b>I Revenue from operation</b>  | 1618.68          | 714.19     | 0.00       | 2674.59              | 14.04      | 22.96         |
| <b>II Other Income</b>   | 277.24           | 355.73     | 0.02       | 919.03               | 0.02       | 349.87        |
| <b>III Total Income (I + II)</b>   | 1895.92          | 1069.92    | 0.02       | 3593.62              | 14.06      | 372.83        |
| <b>IV Expenses</b>   |                  |            |            |                      |            |               |
| a) Cost of Material Consumed   | 85.69            | 24.15      | 0.00       | 157.40               | 0.00       | 97.05         |
| b) Purchase of Stock in Trade and Direct Expenses  | 803.71           | 12.46      | 7.27       | 976.45               | 67.76      | 0.00          |
| c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                 | -11.23           | -3.73      | -3.73      | -18.69               | -65.77     | -92.19        |
| d) Employee Benefit Expense  | 20.46            | 22.79      | 12.75      | 60.94                | 22.80      | 30.61         |
| e) Finance cost  | 8.65             | 8.37       | 0.01       | 69.39                | 0.79       | 20.97         |
| f) Depreciation & amortization   | 11.10            | 10.33      | 5.54       | 30.58                | 16.58      | 22.12         |
| g) Other Expenditure   | 150.75           | 176.76     | 24.34      | 389.15               | 100.94     | 152.98        |
| <b>Total Expenses (IV)</b>   | 1069.13          | 251.13     | 46.18      | 1665.22              | 143.10     | 231.54        |
| <b>V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)</b>                            | 826.79           | 818.79     | -46.16     | 1928.40              | -129.04    | 141.29        |
| <b>VI Exceptional Items</b>  | 0.00             | 0.00       | 0.00       | 900.00               | 0.00       | 0.00          |
| <b>VII Profit/(Loss) before extra ordinary Items and tax (V -VI)</b>   | 826.79           | 818.79     | -46.16     | 1028.40              | -129.04    | 141.29        |
| <b>VIII Extra Ordinary Items</b>   |                  |            |            |                      |            |               |
| <b>IX Profit / (Loss) before Tax (VII- VIII )</b>  | 826.79           | 818.79     | -46.16     | 1028.40              | -129.04    | 141.29        |
| <b>X Tax expense</b>   |                  |            |            |                      |            |               |
| (i) Current Tax  | 210.00           | 50.00      | 0.00       | 260.00               | 0.00       | 38.20         |
| (ii) Earlier period Tax written off  | -1.23            | 0.00       | 0.00       | -1.23                | 0.00       | 0.00          |
| (iii) Deferred Tax   | 0.00             | 0.00       | 0.00       | 0.00                 | 0.00       | 0.00          |



|       |  |                |                |                |                |                |                |
|-------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| XI    | <b>Profit (Loss) for the period from continuing operations (IX - X)</b>  | <b>618.02</b>  | <b>768.79</b>  | <b>-46.16</b>  | <b>769.63</b>  | <b>-129.04</b> | <b>103.09</b>  |
| 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   | <b>Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)</b>  | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    |
| XV    | <b>Profit (Loss) for the period (XI + XIV)</b>   | <b>618.02</b>  | <b>768.79</b>  | <b>-46.16</b>  | <b>769.63</b>  | <b>-129.04</b> | <b>103.09</b>  |
| XVI   | <b>Other Comprehensive Income:</b>   |                |                |                |                |                |                |
|       | 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  | <b>Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period )</b> | <b>618.02</b>  | <b>768.79</b>  | <b>-46.16</b>  | <b>769.63</b>  | <b>-129.04</b> | <b>103.09</b>  |
| XVIII | <b>Paid up equity share capital</b>  | <b>3506.92</b> | <b>2737.17</b> | <b>1317.08</b> | <b>3506.92</b> | <b>1317.08</b> | <b>1688.88</b> |
|       | Face value of equity share capital   | 10.00          | 10.00          | 10.00          | 10.00          | 10.00          | 10.00          |
|       | Reserve excluding Revaluation Reserves   |                |                |                |                |                | 7868.78        |
| XIX   | <b>Earnings Per Share (for continuing operation):</b>  |                |                |                |                |                |                |
|       | a) Basic   | 1.76           | 2.81           | -0.35          | 2.19           | -0.98          | 0.61           |
|       | b) Diluted   | 1.76           | 2.81           | -0.35          | 2.19           | -0.98          | 0.61           |
| XX    | <b>Earnings Per Share (for discontinued operation)</b>   |                |                |                |                |                |                |
|       | 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           |
| XXI   | <b>Earnings Per Share (for discontinued &amp; continuing operation)</b>  |                |                |                |                |                |                |
|       | a) Basic   | 1.76           | 2.81           | -0.35          | 2.19           | -0.98          | 0.61           |
|       | b) Diluted   | 1.76           | 2.81           | -0.35          | 2.19           | -0.98          | 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 Board of Directors at its meeting held on 16th January,2025.
- 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 Indian Accounting standard 108 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 76,97,500 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 76,97,500 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: 16/01/2025**



**BY ORDER OF THE BOARD OF DIRECTORS ,**  
**FOR M/S LAST MILE ENTERPRISES LIMITED**  
**(Formerly known as Trans Financial Resources Limited)**

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

**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

**Limited Review Report on Unaudited Standalone Financial Results for the quarter ended 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 2024 pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

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

We have reviewed the accompanying statement of Standalone unaudited financial results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** for the quarter and Nine Months ended 31st December 2024 prepared by the Company 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.

**Place: Ahmedabad  
Date: 16/01/2025**



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

**Prakash Tekwani  
Partner**

**M.No 108681**

**UDIN: 25108681BMMLRE9854**

**UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2024**

| Sr.No    | Particulars  | (Rs in lakhs)    |                |                  |                 |
|----------|--|------------------|----------------|------------------|-----------------|
|          |  | Quarter ended on |                | Nine Month Ended | Year ended      |
|          |  | 31/12/2024       | 30/09/2024     | 31/12/2024       | 31-03-2024      |
|          |  | Unaudited        | Unaudited      | Unaudited        | Audited         |
| <b>1</b> | <b>Segment Revenue</b>   |                  |                |                  |                 |
|          | a) Real Estates, General Trading & Other Related Services          | 1628.68          | 714.19         | 2684.59          | 22.96           |
|          | b) Business of Mobile Accessories, Gadgets and Other Related Items | 5527.66          | 2455.71        | 8396.01          | 13079.48        |
|          | <b>Total</b>   | <b>7156.34</b>   | <b>3169.89</b> | <b>11080.60</b>  | <b>13102.44</b> |
|          | Less: Intersegment Revenue   | 0.00             | 0.00           | 0.00             | 0.00            |
|          | <b>Net Sales/ Income From Operations</b>                           | <b>7156.34</b>   | <b>3169.89</b> | <b>11080.60</b>  | <b>13102.44</b> |
| <b>2</b> | <b>Segment Results</b>   |                  |                |                  |                 |
|          | <b>Profit/ (Loss) before tax and interest from each segment</b>    |                  |                |                  |                 |
|          | a) Real Estates, General Trading & Other Related Services          | 836.94           | 826.59         | 1998.16          | 162.26          |
|          | b) Business of Mobile Accessories, Gadgets and Other Related Items | 365.06           | 290.86         | 735.16           | 373.00          |
|          | <b>Total</b>   | <b>1202.01</b>   | <b>1117.45</b> | <b>2733.33</b>   | <b>535.25</b>   |
|          | Less: i) Finance Costs   | 45.53            | 38.11          | 180.61           | 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            |
|          | iv) Exceptional Items  | 0.00             | 0.00           | 900.00           | 0.00            |
|          | <b>Total Profit Before Tax</b>                                     | <b>1156.47</b>   | <b>1079.35</b> | <b>1652.71</b>   | <b>341.56</b>   |

**Notes :**

- 1 Segment reporting are not done for the Quarter and nine months ended on 31st December,2023 as the Company was operating only in One segment at the said period.
- 2 Assets and liabilities are not identified to any reportable segments, since these are used interchangeably across segments and consequently, the management believes that it is not practicable or meaningful to provide segment disclosures relating to total assets and liabilities.

Place: Ahmedabad  
Date: 16/01/2025



**BY ORDER OF THE BOARD OF DIRECTORS,  
FOR M/S LAST MILE ENTERPRISES LIMITED  
(Formerly known as Trans Financial Resources Limited)**

*[Handwritten Signature]*

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