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

Date: 07.06.2025

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.

REF: COMPANY CODE BSE: 526961

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **7TH June,2025** has considered and approved the Consolidated and Standalone audited financial results for the Quarter and year ended on **31st March, 2025.** 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, 2025** 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
(Formerly known as Trans Financial Resources Limited)

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

PART- I

Statement of Consolidated Audited Results for the Quarter and Year Ended on 31st March, 2025

(Rs in lakhs)

	Particulars	Quarter ended on			Year ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	Revenue from operation	27435.23	7156.34	13088.40	38515.83	13102.44
II	Other Income	939.15	280.74	827.02	1861.68	827.04
III	**Total Income (I + II)**	**28374.38**	**7437.08**	**13915.42**	**40377.51**	**13929.48**
IV	**Expenses**					
	a) Cost of Material Consumed	(7012.82)	5145.11	29.29	181.42	97.05
	b) Purchase of Stock in Trade and Direct Expenses	33602.62	1155.27	12186.78	35203.20	12186.78
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	419.99	(715.42)	(30.69)	(562.76)	(96.46)
	d) Employee Benefit Expense	119.76	148.91	388.96	458.49	411.76
	e) Finance cost	64.42	45.53	200.08	245.03	200.87
	f) Depreciation & amortization	34.41	16.33	26.79	80.36	43.37
	g) Other Expenditure	493.66	484.88	644.39	2466.70	745.33
	Total Expenses (IV)	**27722.03**	**6280.61**	**13445.61**	**38072.44**	**13588.71**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	**652.35**	**1156.47**	**469.81**	**2305.07**	**340.77**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	**652.35**	**1156.47**	**469.81**	**2305.07**	**340.77**
VIII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX	**Profit / (Loss)before Tax (VII- VIII)**	**652.35**	**1156.47**	**469.81**	**2305.07**	**340.77**
X	**Tax expense**	**94.87**	**290.77**	**40.36**	**509.64**	**40.36**
	(i) Current Tax	92.96	292.00	38.20	508.96	38.20
	(ii) Earlier Year Provision (Excess) / Short	0.00	(1.23)	0.00	(1.23)	0.00

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	(iii) Deferred Tax	1.91	0.00	2.16	1.91	2.16
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**557.48**	**865.70**	**429.45**	**1795.43**	**300.41**
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)**	**557.48**	**865.70**	**429.45**	**1795.43**	**300.41**
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 for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)**	557.48	865.70	429.45	1795.43	300.41
XVIII	**Net Profit / (Loss) attributable to:**					
	Owner of the Company	490.14	768.63	372.07	1543.58	243.03
	Non Controlling Interest	67.34	97.07	57.38	251.85	57.38
XIX	**Other Comprehensive Income / (Loss) attributable to:**					
	Owner of the Company	0.00	0.00	0.00	0.00	0.00
	Non Controlling Interest	0.00	0.00	0.00	0.00	0.00
XX	**Total Comprehensive Income / (Loss) attributable to:**					
	Owner of the Company	490.14	768.63	372.07	1543.58	243.03
	Non Controlling Interest	67.34	97.07	57.38	251.85	57.38



XXI	**Paid up equity share capital**	3506.92	3506.92	1688.88	3506.92	1688.88
XXII	**Face value of equity share capital**	1.00	10.00	10.00	1.00	10.00
XXIII	**Reserve excluding Revaluation Reserves**	**0.00**	**0.00**	**0.00**	**34376.33**	**8008.71**
XXIV	**Earnings Per Share (for continuing operation):**					
XV	a) Basic	0.14	2.19	2.20	0.44	1.44
	b) Diluted	0.14	2.19	2.20	0.44	1.44
XXVI	**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
XXV	**Earnings Per Share (for discontinued & continuing operation)**					
	a) Basic	0.14	2.19	2.20	0.44	1.44
	b) Diluted	0.14	2.19	2.20	0.44	1.44

NOTES:

1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

2 The above consolidated 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 **7th June, 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 .

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4 The audited consolidated financial results for the year ended 31st March 2025 include the financial information of a subsidiary which has adopted Indian Accounting Standards (Ind AS) for the first time during the current financial year. In accordance with Ind AS 101 – 'First-time Adoption of Indian Accounting Standards', the financial statements of the said subsidiary have been restated for the previous year to ensure alignment with Ind AS requirements.

Accordingly, the consolidated financial results for the previous year ended 31st March 2024 have been restated to reflect the impact of such transition and to ensure comparability. The management has exercised necessary due diligence in identifying and incorporating the transition adjustments based on the information and estimates available as of the date of adoption. The restated consolidated results are considered to present a true and fair view of the financial performance and position of the Group in compliance with applicable accounting standards.

5 The figures of the last quarter are the balancing figures between audited figurs in respect of full financial year upto March 31, 2025 / March 31, 2024 and the unaudited year-to-date figures upto December 31, 2024 / December 31, 2023 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.

6 During the quarter, the Parent Company has approved the sub-division (split) of its equity shares such that each equity share of the face value of ₹10/- (Rupees Ten only) has been sub-divided into 10 (Ten) equity shares of the face value of ₹1/- (Rupee One only) each. Consequently, the authorised, issued, subscribed, and paid-up equity share capital of the Parent Company stands revised accordingly with effect from the record date, as determined by the Board. The sub-divided equity shares shall rank pari-passu in all respects and shall carry the same rights and privileges as the existing fully paid-up equity shares of ₹10/- each.

Further, consequent to the sub-division of equity shares, the Earnings Per Share (EPS) for the current and previous periods are not comparable.

Place: Ahmedabad
Date: 07-06-2025



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

(Rs. In Lakhs)

	Particulars	As at 31.03.2025	As at 31.03.2024
	Assets		
1	**Non-current assets**		
	(a) Property, plant and equipment	810.94	630.33
	(b) Capital work-in-progress	1,272.63	-
	(c) Investment property	-	-
	(d) Goodwill	291.16	291.16
	(e) Other intangible assets	1.38	2.25
	(f) Right of Use Assets	301.03	-
	(i) financial Assets		
	Non-current financial assets		
	(I) Non-current investments	10,818.95	830.95
	(II)Trade receivables, non-current	1,239.38	400.00
	(III)Loans, non-current	555.67	454.20
	(IV) other non current financial assets	40.28	6.04
	Total non-current financial assets	**12654.28**	**1691.18**
	(j) Deferred tax assets (net)	-	-
	(k) Other non-current assets	1,245.34	1,245.34
	Total non-current assets	**16576.77**	**3860.27**

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2	**Current assets**		
	(a) Inventories	5,392.99	1,607.45
	(b)Current financial asset		
	(I)Current investments	850.00	3,668.93
	(II) Trade receivables, current	9,546.37	2,293.59
	(III) Cash and cash equivalents	194.96	330.62
	(IV) Bank balance other than cash and cash equivalents	1.23	3.52
	(V) Loans, current	3,239.50	3,640.06
	(VI) Other current financial assets	4,247.33	3,371.78
	Total current financial assets	**18079.39**	**13308.52**
	(c) Current tax assets (net)	-	-
	(d) Other current assets	13,860.07	1,392.26
	Total current assets	**31939.46**	**14700.78**
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	**53909.22**	**20168.50**
	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity share capital	3,506.92	1,688.88
	(b)Other equity	34,376.33	8,008.71
	Total equity attributable to owners of parent	**37883.25**	**9697.59**



	Non controlling interest	1,401.33	225.02
	Total equity	**39284.58**	**9922.61**
2	**Liabilities**		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	2,070.10	1,650.68
	(II) Trade payables, non-current	763.50	763.50
	(III) Lease Liabilities, non-current	218.84	-
	(IV) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	**3052.44**	**2414.18**
	(b) Provisions, non-current	907.45	760.41
	(c) Deferred tax liabilities (net)	46.53	44.63
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	**4006.42**	**3219.21**
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	836.69	2,311.54
	(II) Trade payables, current	6,458.68	2,728.95
	(II) Lease Liabilities, current	53.56	-
	(IV) Other current financial liabilities	1,007.77	1,018.67

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	Total current financial liabilities	**8356.70**	**6059.15**
	(b) Other current liabilities	1,763.88	912.53
	(c) Provisions, current	152.88	16.80
	(d)Current tax liabilities (Net)	344.75	38.20
	Deferred government grants, Current	-	-
	Total current liabilities	**10618.21**	**7026.68**
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	**14624.63**	**10245.89**
	Total equity and liabilites	**53909.22**	**20168.50**



NOTE :

The above figures include the financial information of a subsidiary which has adopted Indian Accounting Standards (Ind AS) for the first time during the current financial year. In accordance with Ind AS 101 – 'First-time Adoption of Indian Accounting Standards', the financial statements of the said subsidiary have been restated for the previous year to ensure alignment with Ind AS requirements.

Accordingly, the consolidated financial results for the previous year ended 31st March 2024 have been restated to reflect the impact of such transition and to ensure comparability. The management has exercised necessary due diligence in identifying and incorporating the transition adjustments based on the information and estimates available as of the date of adoption. The restated consolidated results are considered to present a true and fair view of the financial performance and position of the Group in compliance with applicable accounting standards.

Place: Ahmedabad

Date: 07-06-2025

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, 2025		
PARTICULARS	YEAR ENDED	(Rs. In Lakhs)
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	2,305.07	340.77
Adjustment for :		
Depreciation and amortisation expense	80.36	43.37
(Gain)/loss on account of fair value of shares	12.01	8.59
Interest Income on Fair Value	(3.90)	(3.90)
(Gain)/loss on sale of shares/mutual fund/investment	(311.07)	(35.92)
Interest on Lease liability	26.64	-
Dividend and interest income classified as investing cash flows	(807.66)	(46.95)
Finance costs	(245.03)	200.87
Operating Profit before working capital change	1,056.42	506.84
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(8,092.15)	(1,790.35)
(Increase)/Decrease in inventories	(3,785.54)	(1,069.77)
(Increase)/Decrease in Bank balances other than cash and cash equivalents	2.29	286.49
Increase (Decrease) in trade payables, current	3,729.73	2,639.95
Increase/(Decrease) in trade payables, non-current	-	763.50
(Increase)/Decrease in other non current financial assets	(34.24)	(6.04)
(Increase)/Decrease in other current financial assets	(875.55)	(3,371.78)
(Increase)/Decrease in other current assets	(12,467.81)	(925.67)
Increase/(Decrease) in Provisions	128.36	815.38
Increase/(Decrease) in current tax Liabilities	(201.18)	(250.00)
Increase/(Decrease) in other current liabilities	851.35	122.40
Increase/(Decrease) in other current financial liabilities	(10.90)	60.98



Cash used in/ generated from operations	(19,699.22)	(2,218.08)
Income taxes paid	-	-
Cash used in/generated from operations (A)	(19,699.22)	(2,218.08)
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(100.24)	(517.92)
Payments for Capital Work in Progress	(1,272.63)	-
Payments for intangible assets	-	(2.25)
Payments for Goodwill	-	(291.16)
Acquisition of Subsidiary	(3,412.22)	(700.00)
Purchase of investments	(3,457.79)	(3,464.07)
Interest received	807.66	46.95
Net cash outflow from investing activities (B)	(7,435.22)	(4,928.46)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	245.03	(200.87)
Issue of Share Capital and Warrants (incl Premium)	26,210.70	6,655.00
Share application money received pending for allotment	237.63	1,476.47
Payment of Lease Liability	(60.36)	-
Transaction with Non Controlling Interest	1,176.31	225.02
Increase/(Decrease) in Long Term Loans and Advances	(244.75)	(38.28)
Increase/(Decrease) in Short Term Loans and Advances	400.56	(3,488.48)
Dividends paid	(58.10)	(32.63)
Availment/(Repayment) of Short Term Borrowings	(1,474.85)	2,311.54
Availment/(Repayment) of Long Term Borrowings	566.59	533.24
Net cash inflow/ (outflow) from financing activities (c)	26,998.78	7,441.00



Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	(135.66)	294.46
Cash and Cash Equivalents at the beginning of the financial year	330.62	36.16
Cash and Cash Equivalents at the end	194.96	330.62

NOTE :

1 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".

2 The above figures include the financial information of a subsidiary which has adopted Indian Accounting Standards (Ind AS) for the first time during the current financial year. In accordance with Ind AS 101 – 'First-time Adoption of Indian Accounting Standards', the financial statements of the said subsidiary have been restated for the previous year to ensure alignment with Ind AS requirements.

Accordingly, the consolidated financial results for the previous year ended 31st March 2024 have been restated to reflect the impact of such transition and to ensure comparability. The management has exercised necessary due diligence in identifying and incorporating the transition adjustments based on the information and estimates available as of the date of adoption. The restated consolidated results are considered to present a true and fair view of the financial performance and position of the Group in compliance with applicable accounting standards.

Place: Ahmedabad
Date: 07-06-2025

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

LAST MILE ENTERPRISES LIMITED

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

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH,2025

(Rs in lakhs)

Sr.No	Particulars	Quarter ended on			Year ended	Year ended
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Segment Revenue**					
	a) Real Estates & Other Related Services	336.59	1628.68	8.92	3021.18	22.96
	b) Business of Mobile Accessories, Gadgets and Other Related Items	27098.64	5527.66	13079.58	35494.65	13079.48
	Total	**27435.23**	**7156.34**	**13088.50**	**38515.83**	**13102.44**
	Less: Intersegment Revenue					0.00
	Net Sales/ Income From Operations	**27435.23**	**7156.34**	**13088.50**	**38515.83**	**13102.44**
2	**Segment Results**					
	Profit/ (Loss) before tax and interest from each segment					
	a) Real Estates & Other Related Services	536.06	836.94	290.51	1634.22	162.26
	b) Business of Mobile Accessories, Gadgets and Other Related Items	180.71	365.06	379.38	915.87	379.37
	Total	**716.77**	**1202.01**	**669.89**	**2550.10**	**541.63**
	Less: i) Finance Costs	64.42	45.53	200.08	245.03	200.87
	ii) Other Un-allocate Expenditure net off	0.00	0.00	0.00	0.00	0.00
	iii) Un-allocate Income	0.00	0.00	0.00	0.00	0.00
	iv) Exceptional Items	0.00	0.00	0.00	0.00	0.00
	Total Profit Before Tax	**652.35**	**1156.47**	**469.81**	**2305.07**	**340.77**

LAST MILE ENTERPRISES LIMITED

AUDITED CONSOLIDATED SEGMENT ASSETS AND LIABILITIES

Sr.No	Particulars	(Rs in lakhs)	
		Year ended 31-03-2025 Audited	Year ended 31-03-2024 Audited
1	**Segment Assets as on**		
	a) Real Estates & Other Related Services	36878.00	13457.24
	b) Business of Mobile Accessories, Gadgets and Other Related Items	17031.22	6711.26
	Total Segment Assets	**53909.22**	**20168.50**
2	**Segment Liabilites as on**		
	a) Real Estates & Other Related Services	3483.64	4308.42
	b) Business of Mobile Accessories, Gadgets and Other Related Items	11140.99	5937.47
	Total Segment Liabilities	**14624.63**	**10245.89**

Place: Ahmedabad
Date: 07/06/2025

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

LAST MILE ENTERPRISES LIMITED

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

PRAKASH TEKWANI & ASSOCIATES
CHARTERED ACCOUNTANTS
Email Id : prakashtekwani@yahoo.com / Mo. : 99789 14576
Address : 387, 3rd Floor, Karnavati Plaza, Opp. Central Bank of India,
Revdibazar Char Rasta, Kalupur, Ahmedabad - 380 001.

Independent Auditor's Report on the Quarterly and Annual Consolidated Financial Results of the Company pursuant to the Regulation 33 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 Consolidated Financial Results for the year ended 31st March 2025 included in the accompanying "Statement of Consolidated Financial Results for the quarter and year ended 31st March,2025 (refer Part (3) of Other Matters' Section below) of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** ("the Parent and its subsidiaries together referred to as "the Group"), for the year ended 31st March, 2025 (the "Statement"), which includes joint operations and its subsidiaries (the, being submitted by the Company pursuant to the requirement of Regulation 33 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 financial results of the Parent company;

b) includes the financial results of the Subsidiary Company "Damson Technologies Private Limited, Fair Lane Realty Limited and Last Mile Strategies Private Limited.

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, 2025.

PRAKASH TEKWANI & ASSOCIATES
FRN : 120253 W
CHARTERED ACCOUNTANTS

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 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

(1) a. 1 subsidiary whose audited standalone/consolidated financial statements/ financial results/financial information as considered in the Statement which have been audited by us.

b. 2 subsidiaries, whose audited standalone/consolidated financial statements/financial results/financial information consolidated financial results, as considered in the Statement which have been audited by other auditors.

The reports on the annual audited financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Annual Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of such auditors and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of the Annual Consolidated Financial Results section above.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditors.

(2) The audited consolidated financial results for the year ended 31st March 2025 include the financial information of a subsidiary which has adopted Indian Accounting Standards (Ind AS) for the first time during the current financial year. In accordance with Ind AS 101 – 'First-time Adoption of Indian Accounting Standards', the financial statements of the said subsidiary have been restated for the previous year to ensure alignment with Ind AS requirements.

Accordingly, the consolidated financial results for the previous year ended 31st March 2024 have been restated to reflect the impact of such transition and to ensure comparability. The management has exercised necessary due diligence in identifying and incorporating the transition adjustments based on the information and estimates available as of the date of adoption. The restated consolidated results are considered to present a true and fair view of the financial performance and position of the Group in compliance with applicable accounting standards.

(3) The statement includes the results for the quarter ended 31st March 2025 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: 07-06-2025
UDIN: 25108681BMMLSO4456

PRAKASH TEKWANI & ASSOCIATES * CHARTERED ACCOUNTANTS * CA FRN : 120253 W

Prakash Tekwani
Partner
M. No. 108681

PART- I

Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2025

(Rs in lakhs)

	Particulars	Quarter ended on			Year ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	Revenue from operation	346.59	1618.68	8.92	3021.18	22.96
II	Other Income	536.14	277.24	349.85	1455.17	349.87
III	**Total Income (I + II)**	**882.73**	**1895.92**	**358.77**	**4476.35**	**372.83**
IV	**Expenses**					
	a) Cost of Material Consumed	24.02	85.69	29.29	181.42	97.05
	b) Purchase of Stock in Trade and Direct Expenses	39.50	803.71	0.00	1015.95	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.77	(11.23)	(26.42)	(14.92)	(92.19)
	d) Employee Benefit Expense	20.71	20.46	7.81	81.65	30.61
	e) Finance cost	34.71	8.65	20.18	104.10	20.97
	f) Depreciation & amortization	16.46	11.10	5.54	47.04	22.12
	g) Other Expenditure	372.86	150.75	52.04	1662.01	152.98
	Total Expenses (IV)	**512.03**	**1069.13**	**88.44**	**3077.25**	**231.54**
V	**Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)**	**370.70**	**826.79**	**270.33**	**1399.10**	**141.29**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss)before extra ordinary Items and tax (V -VI)**	**370.70**	**826.79**	**270.33**	**1399.10**	**141.29**
VIII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX	**Profit / (Loss)before Tax (VII- VIII)**	**370.70**	**826.79**	**270.33**	**1399.10**	**141.29**

LAST MILE ENTERPRISES LIMITED

X	**Tax expense**	81.58	208.77	38.20	340.35	38.20
	(i) Current Tax	84.75	210.00	38.20	344.75	38.20
	(ii) Earlier Year Provision (Excess) / Short	(0.00)	(1.23)	0.00	(1.23)	0.00
	(iii) Deferred Tax	(3.17)	0.00	0.00	(3.17)	0.00
XI	**Profit (Loss) for the period from continuing operations (IX - X)**	**289.13**	**618.02**	**232.13**	**1058.76**	**103.09**
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)**	**289.13**	**618.02**	**232.13**	**1058.76**	**103.09**
XVI	**Other Comprehensive Income:** **A. (i) Items that will not be reclassified to profit or loss** **(ii) Income tax relating to items that will not be reclassified to profit or loss** **B. (i) Items that will be reclassified to profit or loss** **(ii) Income tax relating to items that will be reclassified to profit or loss**	0.00	0.00	0.00	0.00	0.00
XVII	**Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)**	**289.13**	**618.02**	**232.13**	**1058.76**	**103.09**
XVIII	**Net Profit / (Loss) attributable to:**					
	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
XIX	**Net Profit / (Loss) for the year**	**289.13**	**618.02**	**232.13**	**1058.76**	**103.09**
XX	**Paid up equity share capital**	3506.92	3506.92	1688.88	3506.92	1688.88
XXI	**Face value of equity share capital**	1.00	10.00	10.00	1.00	10.00
XXII	**Reserve excluding Revaluation Reserves**	**0.00**	**0.00**	**0.00**	**33717.36**	**7868.78**



XXIII	**Earnings Per Share (for continuing operation):**					
	a) Basic	0.08	1.76	1.37	0.30	0.61
	b) Diluted	0.08	1.76	1.37	0.30	0.61
XXIV	**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
XXV	**Earnings Per Share (for discontinued & continuing operation)**					
	a) Basic	0.08	1.76	1.37	0.30	0.61
	b) Diluted	0.08	1.76	1.37	0.30	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 Standalone 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 **07th June, 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 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 During the quarter, the Company has approved the sub-division (split) of its equity shares such that each equity share of the face value of ₹10/- (Rupees Ten only) has been sub-divided into 10 (Ten) equity shares of the face value of ₹1/- (Rupee One only) each. Consequently, the authorised, issued, subscribed, and paid-up equity share capital of the Company stands revised accordingly with effect from the record date, as determined by the Board. The sub-divided equity shares shall rank pari-passu in all respects and shall carry the same rights and privileges as the existing fully paid-up equity shares of ₹10/- each.

Further, consequent to the sub-division of equity shares, the Earnings Per Share (EPS) for the current and previous periods are not comparable.

6 The figures of the last quarter are the balancing figures between audited figurs in respect of full financial year upto March 31, 2025 / March 31, 2024 and the unaudited year-to-date figures upto December 31, 2024 / December 31, 2023 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.

7 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, whereever necessary.

Place: Ahmedabad
Date: 07/06/2025

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)

Standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

	Particulars	As at 31.03.2025	As at 31.03.2024
	Assets		
1	**Non-current assets**		
	(a) Property, plant and equipment	340.94	290.20
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	0.20	-
	(f) Right of Use Assets	301.03	-
	(i) financial Assets		
	Non-current financial assets		
	(I) Non-current investments	11,203.18	1,530.95
	(II)Trade receivables, non-current	1,239.38	400.00
	(III)Loans, non-current	7,833.74	454.20
	(IV) other non current financial assets	40.28	6.04
	Total non-current financial assets	**20316.58**	**2391.18**
	(j) Deferred tax assets (net)	-	-
	(k) Other non-current assets	1,245.34	1,245.34
	Total non-current assets	**22204.10**	**3926.72**

LAST MILE ENTERPRISES LIMITED

2	**Current assets**		
	(a) Inventories	967.42	629.87
	(b)Current financial asset		
	(I)Current investments	850.00	3,668.93
	(II) Trade receivables, current	4,066.47	849.91
	(III) Cash and cash equivalents	167.37	297.02
	(IV) Bank balance other than cash and cash equivalents	1.23	3.52
	(V) Loans, current	3,239.50	3,640.06
	(VI) Other current financial assets	-	-
	Total current financial assets	**8324.57**	**8459.45**
	(c) Current tax assets (net)	-	-
	(d) Other current assets	8,790.73	850.04
	Total current assets	**17115.30**	**9309.49**
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	**40286.82**	**13866.08**
	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity share capital	3,506.92	1,688.88
	(b)Other equity	33,717.36	7,868.78
	Total equity attributable to owners of parent	**37224.29**	**9557.65**



	Non controlling interest	-	-
	Total equity	**37224.29**	**9557.65**
2	**Liabilities**		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	465.87	1,035.20
	(II) Trade payables, non-current	-	-
	(III) Lease Liabilities, non-current	218.84	-
	(IV) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	**684.72**	**1035.20**
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	1.13	4.30
	Deferred government grants, Non-current		-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	**685.85**	**1039.50**
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	480.46	2,311.54
	(II) Trade payables, current	181.62	103.16
	(II) Lease Liabilities, current	53.56	-
	(IV) Other current financial liabilities	17.69	13.74

LAST MILE ENTERPRISES LIMITED

	Total current financial liabilities	**733.33**	**2428.44**
	(b) Other current liabilities	1,293.89	802.28
	(c) Provisions, current	4.71	-
	(d)Current tax liabilities (Net)	344.75	38.20
	Deferred government grants, Current	-	-
	Total current liabilities	**2376.68**	**3268.92**
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	**3062.53**	**4308.42**
	Total equity and liabilites	**40286.82**	**13866.08**

To facilitate Comparision , figures of previous periods has been rearranged, whereever necessary.

Place: Ahmedabad

Date: 07/06/2025

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)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025		
PARTICULARS	YEAR ENDED	(Rs in lakhs)
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	1,399.10	141.29
Adjustment for :		
Depreciation and amortisation expense	47.04	22.12
(Gain)/loss on account of fair value of shares	12.01	8.59
Interest Income on Fair Value	(3.90)	-
(Gain)/loss on sale of shares/mutual fund/investment	(660.34)	(35.92)
Interest on Lease liability	26.64	-
Dividend and interest income classified as investing cash flows	(790.24)	(10.07)
Finance costs	(104.10)	20.97
Balance Written off	-	-
Operating Profit before working capital change	(73.78)	146.99
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(4,055.93)	(346.67)
(Increase)/Decrease in inventories	(337.55)	(92.19)
(Increase)/Decrease in Bank balances other than cash and cash equivalents	2.29	286.49
Increase (Decrease) in trade payables, current	78.46	14.17
Increase/(Decrease) in trade payables, non-current	-	-
(Increase)/Decrease in other non current financial assets	(34.24)	(6.04)
(Increase)/Decrease in other current assets	(7,940.69)	(383.44)

LAST MILE ENTERPRISES LIMITED

Increase/(Decrease) in Provisions	4.71	-
Increase/(Decrease) in current tax Liabilities	(36.97)	(250.00)
Increase/(Decrease) in other current liabilities	491.61	12.15
Increase/(Decrease) in other current financial liabilities	3.95	(943.95)
Increase/(Decrease) in other non current financial liabilities	-	-
Cash used in/ generated from operations	(11,898.15)	(1,562.50)
Income taxes paid	-	-
Cash used in/generated from operations (A)	(11,898.15)	(1,562.50)
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(92.89)	(156.54)
Acquisition of Subsidiary	(3,412.22)	(700.00)
Purchase of investments	(2,792.75)	(4,164.07)
Interest received	790.24	10.07
Net cash outflow from investing activities (B)	(5,507.63)	(5,010.54)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	104.10	(20.97)
Issue of Share Capital and Warrants (incl Premium)	26,210.70	8,188.85
Share application money received pending for allotment	455.27	-
Payment of Lease Liability	(60.36)	-
Increase/(Decrease) in Long Term Loans and Advances	(7,522.82)	(42.18)
Increase/(Decrease) in Short Term Loans and Advances	400.56	(3,488.48)
Dividends paid	(58.10)	(32.63)
Availment/(Repayment) of Short Term Borrowings	(1,831.08)	2,311.54
Availment/(Repayment) of Long Term Borrowings	(422.15)	(82.24)



Net cash inflow/ (outflow) from financing activities (c)	17,276.13	6,833.89
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C)	(129.65)	260.86
Cash and Cash Equivalents at the beginning of the financial year	297.02	36.16
Cash and Cash Equivalents at the end	167.37	297.02

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: 07/06/2025

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

LAST MILE ENTERPRISES LIMITED

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

PRAKASH TEKWANI & ASSOCIATES
CHARTERED ACCOUNTANTS
Email Id : prakashtekwani@yahoo.com / Mo. : 99789 14576
Address : 387, 3rd Floor, Karnavati Plaza, Opp. Central Bank of India,
Revdibazar Char Rasta, Kalupur, Ahmedabad - 380 001.

Independent Auditor's Report on the Quarterly and Annual Standalone Financial Results of the Company pursuant to the Regulation 33 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 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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, 2025.

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.

PRAKASH TEKWANI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 120253 W

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 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 2025 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: 07-06-2025
UDIN: 25108681BMMLSN1871

PRAKASH TEKWANI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 120253 W

Prakash Tekwani
Partner
M. No. 108681

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 7th June, 2025 in respect of the Consolidated and Standalone Audited Financial Results for the Quarter as well as Year ended on 31st March, 2025, 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,

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

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

LAST MILE ENTERPRISES LIMITED

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

Date: 07/06/2025

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, 2025 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, 2025

										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	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Last Mile Enterprises Limited	AAACT5698N	Dharmendra Gohil	AERPG1615E	Director	Director Remuneration	1.80	1.80	0.3	0.3								
2	Last Mile Enterprises Limited	AAACT5698N	Surendrasinh Jhala	AABPZ5968M	Independent Director	Reimbursment of Exepenses and Sitting fees	2.98	2.98	0.49	0.39								
3	Last Mile Enterprises Limited	AAACT5698N	Aakash Pandey	FLMPP4274D	Relative of Director	Advance Salary Salary	52.00 9.00	52.00 9.00	80.55 NIL	141.55 1.50								
4	Last Mile Enterprises Limited	AAACT5698N	Trans Fiscal Private Limited	AABCT6270F	Enterprises over which Promoter Directors are able to exercise significant influence	Trade Receivable	NIL	NIL	0.61	0.61								
5	Last Mile Enterprises Limited	AAACT5698N	Damson Technologies Pvt Ltd	AABCD3982G	Material Subsidiary	Loan Given Investment	250.00 NIL	250.00 NIL	2100.00 1887.22	2350.00 1887.22								
6	Last Mile Enterprises Limited	AAACT5698N	Bharti Sharma	BAKPS8211C	Independent Director	Sitting Fees	0.36	0.36	0.27	0.30								
7	Last Mile Enterprises Limited	AAACT5698N	Last Mile Strategies Private Limited	AAGCL0777Q	Subsidiary	Investment	0.51	0.51	NIL	0.51								
8	Last Mile Enterprises Limited	AAACT5698N	Fair Lane Realty Limited	AAFCF6401Q	Material Subsidiary	Loan Given Investment	3050.00 NIL	3050.00 NIL	1878.07 NIL	4928.07 2225.00								

Notes:

1. 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.**
2. 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.
3. 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.
4. 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.
5. 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.
6. In case of a multi-year related party transaction:
   a. 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".
   b. 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".
7. "Cost" refers to the cost of borrowed funds for the listed entity.
8. 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:07.06.2025

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

LAST MILE ENTERPRISES LIMITED

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

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

Date: 07.06.2025

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, 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.

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, 2025.

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

LAST MILE ENTERPRISES LIMITED

ANNEXURE I

Statement on deviation / variation in utilization of funds raised for the quarter ended on 31ST March, 2025.

Preferential Issue 1

Name of listed entity	LAST MILE ENTERPRISES LIMITED
Mode of Fund Raising	**Preferential Issue**
Date of Raising Funds	03.04.2023, 06.04.2023, 21.07. 2023 ,12.06.2024 31.08.2024 and 01.10.2024
Amount Raised	Rs. 43,58,81,250 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. • conversion of warrants during the quarter ended June, 2024 of Rs. 5,00,17,500 received upon allotment of 24,70,000 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. • conversion of warrants during the quarter ended September, 2024 of Rs. 8,36,83,125 received upon allotment of 41,32,500 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 • conversion of warrants during the quarter ended December, 2024 of

	Rs. 15 52 66,875 received upon allotment of 76 67 500 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	31st March,2025
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	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. 15 52 66,875	-	Rs. 15,51,96,875	NIL	Rs. 70,000 remains unutilised till the quarter ended, March,2025.
		Rs. 8,36,83,125	-	Rs. 8,36,83,125	NIL	-
		Rs. 5,00,17,500	-	Rs. 5,00,17,500	NIL	-
	-	Rs. 3543750	-	Rs. 3543750	NIL	-

	-	Rs. 14,33,70,000	-	Rs. 143350000	NIL	-

*** Rs. 70,000 remains unutilised till the quarter ended March, 2025.**

Deviation or variation could mean:

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

(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)

Name of Signatory: Mr. Harishkumar Bhalchandra Rajput

Designation: MANAGING DIRECTOR

DIN: 06970075

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
3.	Rs. 5,00,17,500 received upon allotment of 24,70,000 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.	12.06.2024	Rs.5,00,17,500	06.08.2024
4.	Rs. 8,36,83,125 received upon allotment of 41,32,500 equity shares of face value of Rs. 10 each upon conversion of	31.08.2024	Rs. 8,36,83,125	09.09.2024

LAST MILE ENTERPRISES LIMITED

	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			
5.	Rs. 15 ,52 ,66,875 received upon allotment of 76 67 500 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	01.10.2024	Rs. 15,52,66,875	10.10.2024

LAST MILE ENTERPRISES LIMITED

Preferential Issue 2

Name of listed entity	LAST MILE ENTERPRISES LIMITED
Mode of Fund Raising	**Preferential Issue**
Date of Raising Funds	22.01.2024, 30.01.2024 ,08.04.2024 ,10.06.2024 and 28.12.2024
Amount Raised	Rs. 75,09,80,000 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 • Rs. 3937500 received upon allotment of 30,000 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. 131.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder. • conversion of warrants during the quarter ended June, 2024 of Rs. 2,62,50,000 received upon allotment of 200000 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. 131.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder • conversion of warrants during the quarter ended December, 2024 of Rs. 39,37,500 received upon allotment of 30000 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. 131.25 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	31st March,2025
Monitoring Agency	**Not applicable**

LAST MILE ENTERPRISES LIMITED

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	**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. 39,37,500		Rs. 39,07,500		**Rs.,30,000 still remains unutilised till the quarter ended March, 2025.**
	-	Rs. 2,62,50,000	-	Rs. 2,62,50,000	NIL	-
	-	Rs.39,37,500	-	Rs.39,37,500	NIL	-
	-	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

(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)





Name of Signatory: Mr. Harishkumar Bhalchandra Rajput

Designation: MANAGING DIRECTOR

DIN: 06970075

Serial Number	Particulars	Date of Receipt no. Funds	Amount	Date of Submission to Stock exchange
1.	Funds of Rs. 65,06,50,000 received on allotment of 3718000 Equity shares And Rs. 50312500 received on allotment of 11,50,000 warrants convertible into equity shares(Being 25% of the issue price per warrant as upfront payment.)	22.01. 2024 and 30.01.2024	Rs. 70,09,62,500	28.05.2024
2	Rs. 3937500 received upon allotment of 30,000 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. 131.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.	08.04.2024	Rs. 39,37,500	06.08.2024
3.	Rs. 2,62,50,000 received upon allotment of 200000 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. 131.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.	10.06.2024	Rs. 2,62,50,000	06.08.2024
4.	Rs. 39,37,500 received upon allotment of 30000 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. 131.25 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.	28.12.2024	Rs. 39,37,500	15.01.2025

LAST MILE ENTERPRISES LIMITED

Preferential Issue 3

Name of listed entity	LAST MILE ENTERPRISES LIMITED
Mode of Fund Raising	**Preferential Issue**
Date of Raising Funds	29.04.2024,04.05.2024 and 06.05.2024
Amount Raised	Rs. 2,35,37,02,800 comprising of i) Rs. 2,20,04,77,800 received on allotment of 3667463 Equity shares ii) Rs. 15,32,25,000 received on allotment of 1021500 warrants convertible into equity shares
Report filed for Quarter ended	31st March,2025
Monitoring Agency	**Yes**
Monitoring Agency Name, if applicable	CARE Ratings Limited
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 of preferential issue of equity shares is to raise funds for long term working capital requirements for expansion along with diversification, Investment in NCD or loan to NBFC to acquire stressed assets, investment in Subsidiary Companies for growth of their operations, Acquisitions/Strategic Investments and general corporate purposes which will augment the growth and improve the Financial Performance of the company for the benefits of the stakeholders.

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,	-	Rs. 2,35,37,02,800	-	Rs. 2,35,37,02,800	NIL	-

meeting working capital gap and for achieving other general corporate objects of the Company.						

Deviation or variation could mean:

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

(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)

Name of Signatory: Mr. Harishkumar Bhalchandra Rajput

Designation: MANAGING DIRECTOR

DIN: 06970075