



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 13/02/2024

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

Dear Sir,

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

REF: COMPANY CODE BSE: 526961

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **13th February, 2024** has considered and approved the unaudited financial results for the Quarter ended on **31st December, 2023**. 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 **31st December, 2023** 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)



Unaudited financial results for the Quarter and nine month Ended on 31st December , 2023

PART-I						
Statement of Standalone Unaudited Results for the Quarter and nine month Ended on 31st December, 2023						
Particulars	(Rs in lakhs)					
	Quarter ended on			Nine month ended on		Year ended on
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations						
I Revenue from operation	0.00	0.00	1050.00	14.04	3550.00	5000.00
II Other Income	0.02	0.00	70.96	0.02	300.55	319.69
III Total Income (I + II)	0.02	0.00	1120.96	14.06	3850.55	5319.69
IV Expenses						
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in Trade	7.27	8.19	2.50	67.76	2.50	6.50
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.73	-11.91	-6.23	-65.77	-13.70	-21.43
d) Employee Benefit Expense	12.75	5.10	0.54	22.80	0.97	7.09
e) Finance cost	0.01	0.75	0.04	0.79	0.04	83.42
f) Depreciation & amortization	5.54	5.54	5.43	16.58	16.31	21.75
g) Other Expenditure	24.34	10.11	4364.38	100.94	4373.62	4514.79
Total Expenses (IV)	46.18	17.78	4366.66	143.10	4379.74	4612.12
V Profit/(Loss) before extra ordinary and exceptional Items and	-46.16	-17.78	-3245.70	-129.04	-529.19	707.57
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	-46.16	-17.78	-3245.70	-129.04	-529.19	707.57
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII)	-46.16	-17.78	-3245.70	-129.04	-529.19	707.57
X Tax expense						
(i) Current Tax	0.00	0.00	-717.62	0.00	0.00	250.00
(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI Profit (Loss) for the period from continuing operations (IX - X)	-46.16	-17.78	-2528.08	-129.04	-529.19	457.57



XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	-46.16	-17.78	-2528.08	-129.04	-529.19	457.57
XVI	Other Comprehensive Income:						
	A. (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Comprising Profit (Loss) and Other comprehensive Income						
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
	Minority interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) for the year	-46.16	-17.78	-2528.08	-129.04	-529.19	457.57
XVIII	Paid up equity share capital	1317.08	1317.08	1168.58	1317.08	1168.58	1168.58
	Face value of equity share capital(per share)	10.00	10.00	10.00	10.00	10.00	10.00
18	Reserve excluding Revaluation Reserves	0.00	0.00	0.00	0.00	0.00	129.76
XIX	Earnings Per Share (for continuing operation):						
	a) Basic	-0.35	-0.13	-21.63	-0.98	-4.53	3.92
	b) Diluted	-0.35	-0.13	-21.63	-0.98	-4.53	3.92
XX	Earnings Per Share (for discontinued operation)						
	a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXI	Earnings Per Share (for discontinued & continuing operation)						
	a) Basic	-0.35	-0.13	-21.63	-0.98	-4.53	3.92
	b) Diluted	-0.35	-0.13	-21.63	-0.98	-4.53	3.92



NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above 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 13th February , 2024.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment i.e. Real Estate and Infrastructure. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 13/02/2024



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

A handwritten signature in black ink, appearing to read 'Harishkumar Bhalchandra Rajput', written over the printed name.

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



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

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

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

We have reviewed the accompanying statement of 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 2023 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: 13/02/2024



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

Prakash Tekwani
Proprietor
M.No 108681

UDIN: 24108681BKGWCG3797



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 13.02.2024

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

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

REF: COMPANY CODE BSE: 526961

Dear Sir/Madam,

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

A statement confirming that there is no deviation or variation in the utilisation of these proceeds, duly reviewed and approved by the Audit Committee at its meeting held on 13 February 2024 is enclosed.

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 December, 2023.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, LAST MILE ENTERPRISES LIMITED

(FORMELY KNOWN AS TRANS FINANCIAL RESOURCES LIMITED)

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





LAST MILE ENTERPRISES LIMITED

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ANNEXURE I

Statement on deviation / variation in utilisation of funds raised for the quarter ended on 31st December, 2023.

Name of listed entity		LAST MILE ENTERPRISES LIMITED				
Mode of Fund Raising		Preferential Issue				
Date of Raising Funds		03.04.2023, 06.04.2023 and 21.07. 2023				
Amount Raised		Rs. 14,33,70,000 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.				
Report filed for Quarter ended		Refer Note 31 st December, 2023				
Monitoring Agency		Not applicable				
Monitoring Agency Name, if applicable		Not applicable				
Is there a Deviation / Variation in use of fundsraised		No				
If yes, whether the same is pursuant to changein terms of a contract or objects, which was approved by the shareholders		Not applicable				
If Yes, Date of shareholder Approval		Not applicable				
Explanation for the Deviation / Variation		Not applicable				
Comments of the Audit Committee after review		None				
Comments of the auditors, if any		None				
Objects for which funds have been raised and where there has been a deviation, in the following table		The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.				
Original Object	Modi fied Obje ct, if any	Original Allocation	Modifie d allocati on,if any	Funds Utilised	Amount of Deviation/Va riation for the quarter according to applicable object	Remarks if any





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The object for raising funds is to raise capital for expansion plan, meeting working capital gap and for achieving other general corporate objects of the Company.	-	Rs. 3543750	-	Rs. 3543750	NIL	-
	-	*Rs. 14,33,70,000	-	Rs. 143350000	NIL	There was no utilization during the quarter from the proceeds of preferential issue and Rs. 20000 still remains unutilised till the quarter ended December, 2023.

* There was no utilization during the quarter from the proceeds of preferential issue and Rs. 20000 still remains unutilised till the quarter ended December, 2023.

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: HARISHKUMAR RAJPUT

Designation: MANAGING DIRECTOR

DIN: 06970075



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Note:

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

