



LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

Date: 14/11/2022

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 **Monday, 14th November, 2022** has considered and approved the unaudited financial results for the Quarter and Half Year ended on **30th September, 2022**. The said financial results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the Quarter and Half Year ended on **30th September, 2022** along 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. JAIMINKUMAR SHAH
DIRECTOR
(DIN: 06920281)



Unaudited financial results for the Quarter and half year Ended on 30th September, 2022

PART- I							
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2022							
Particulars	(Rs in lakhs)						
	Quarter ended on			Half year ended on		Year ended on	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Income from Operations							
I Revenue from operation	1500.00	1000.00	0.00	2500.00	0.00	0.00	
II Other Income	104.11	125.48	0.00	229.59	0.00	251.39	
III Total Income (I + II)	1604.11	1125.48	0.00	2729.59	0.00	251.39	
IV Expenses							
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.11	0.11	
b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00	
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3.73	-3.74	-7.60	-7.47	-7.74	-17.26	
d) Employee Benefit Expense	0.34	0.09	0.42	0.43	2.34	5.63	
e) Finance cost	0.00	0.00	0.01	0.00	0.01	51.86	
f) Depreciation & amortization	5.43	5.45	9.19	10.88	10.85	21.80	
g) Other Expenditure	1.66	7.58	7.13	9.24	11.27	18.94	
Total Expenses (IV)	3.71	9.38	9.15	13.09	16.84	81.08	
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	1600.41	1116.10	-9.15	2716.51	-16.84	170.31	
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)	1600.41	1116.10	-9.15	2716.51	-16.84	170.31	
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00	
IX Profit / (Loss) before Tax (VII- VIII)	1600.41	1116.10	-9.15	2716.51	-16.84	170.31	
X Tax expense							
(i) Current Tax	403.47	314.15	0.00	717.62	0.00	0.00	
(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	
Profit (Loss) for the period from continuing operations (IX - X)	1196.93	801.95	-9.15	1998.88	-16.84	170.31	
XI							



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
	Profit/(loss) from Discontinuing operations (after tax)						
XIV	(XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	1196.93	801.95	-9.15	1998.88	-16.84	170.31
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 for the period)	0.00	0.00	0.00	0.00	0.00	0.00
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
	Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) for the year	1196.93	801.95	-9.15	1998.88	-16.84	170.31
XVIII	Paid up equity share capital	1168.58	1168.58	1168.58	1168.58	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	-788.04
XIX	Earnings Per Share (for continuing operation):						
	a) Basic	10.24	6.86	-0.08	17.11	-0.14	1.46
	b) Diluted	10.24	6.86	-0.08	17.11	-0.14	1.46
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	10.24	6.86	-0.08	17.11	-0.14	1.46
	b) Diluted	10.24	6.86	-0.08	17.11	-0.14	1.46



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 14th November, 2022.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 14/11/2022



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

Mr. Jaiminkumar Shah
(Director)
(DIN : 06920281)

Statement of Assets and Liabilities for Companies (Other than Banks)

Rs. In Lacs

Particulars		As at (Half year ended on) 30.09.2022 Unaudited	As at (the previous year ended on) 31.03.2022 Audited
	Assets		
1.00	Non-current assets		
	(a) Property, plant and equipment	166.65	177.53
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other intangible assets	0.00	0.00
	(f) Intangible assets under development	0.00	0.00
	(g) Biological assets other than bearer plants	0.00	0.00
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	108.45	108.45
	(ii) Trade receivables, non-current	0.00	0.00
	(iii) Loans, non-current	400.70	441.95
	Total non-current financial assets	509.14	550.40
	(i) Deferred tax assets (net)	0.00	0.00
	(j) Other non-current assets	939.05	939.05
	Total non-current assets	1614.85	1666.98
2.00	Current assets		



	(a) Inventories	523.72	516.25
	(b)Current financial asset		
	(I)Current investments	564.15	52.98
	(II) Trade receivables, current	432.22	410.62
	(III) Cash and cash equivalents	9.31	9.00
	(IV) Bank balance other than cash and cash equivalents	0.00	0.00
	(V) Loans, current	202.94	28.05
	(VI) Other current financial assets (to be specified)	4414.54	4414.54
	Total current financial assets	5623.16	4915.19
	(c) Current tax assets (net)	0.00	0.00
	(d) Other current assets	647.75	492.89
	Total current assets	6794.62	5924.33
3.00	Non-current assets classified as held for sale	0.00	0.00
4.00	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	8409.47	7591.31
	Equity and liabilities		
1.00	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	1168.58	1168.58
	(b)Other equity	1381.16	-617.72
	Total equity attributable to owners of parent	2549.73	550.86



	Non controlling interest	0.00	0.00
	Total equity	2549.73	550.86
2.00	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current	1117.44	617.44
	(II) Trade payables, non-current	123.85	123.85
	(III) Other non-current financial liabilities	270.54	409.16
	Total non-current financial liabilities	1511.83	1150.45
	(b) Provisions, non-current	0.00	0.00
	(c) Deferred tax liabilities (net)	4.30	4.30
	Deferred government grants, Non-current	0.00	0.00
	(d) Other non-current liabilities	0.00	0.00
	Total non-current liabilities	1516.14	1154.75
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	0.00	0.00
	(II) Trade payables, current	79.17	95.22
	(III) Other current financial liabilities	2750.00	5000.00
	Total current financial liabilities	2829.17	5095.22
	(b) Other current liabilities	796.80	787.93
	(c) Provisions, current	717.62	2.55
	(d)Current tax liabilities (Net)	0.00	0.00



	Deferred government grants, Current	0.00	0.00
	Total current liabilities	4343.60	5885.70
	Deferred government grants, Current	0.00	0.00
	Total current Liabilities	4343.60	5885.70
3.00	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4.00	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	5859.73	7040.45
	Total equity and liabilities	8409.47	7591.31

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

Place: Ahmedabad

Date: 14/11/2022



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

Mr. Jaiminkumar Shah
(Director)
(DIN : 06920281)

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER,2022		
(Rs. In Lakhs)		
PARTICULARS	30th September, 2022	30th September, 2021
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	2716.51	-16.84
Adjustment for :		
Depreciation and amortisation expense	10.88	10.85
(Gain)/loss on sale of investment	-332.73	0.00
Fair value (gain) / loss	134.60	0.00
Dividend and interest income classified as investing cash flows	-0.47	0.00
Finance costs	0.00	0.01
Operating Profit before working capital change	2528.79	-5.98
Change in operating assets and liabilities		
(Increase)/Decrease in current trade receivables	-21.60	188.00
(Increase)/Decrease in inventories	-7.47	-7.74
Increase/(Decrease) in current trade payables	-16.05	-0.42
(Increase)/Decrease in other current assets	-154.85	124.77
Increase/(Decrease) in provisions	-2.56	-2.31
Increase/(Decrease) in other current liabilities	8.87	1.22
Increase/(Decrease) in other non current liabilities	0.00	-35.01
Increase/(Decrease) in other current financial liabilities	-2250.00	0.00
Increase/(Decrease) in other non current financial liabilities	-138.62	0.00
Cash used in/ generated from operations	-53.48	262.53
Income taxes paid	0.00	0.00
Cash used in/generated from operations (A)	-53.48	262.53
B.CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	0.00	0.00
Purchase of investments	-313.04	0.00
Dividends received	0.47	0.00
Net cash outflow from investing activities (B)	-312.57	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	0.00	-0.01
Increase/(Decrease) in Loans and Advances	-133.64	396.12



Availment/(Repayment) of Long Term Borrowings	500.00	-666.99
Net cash inflow/ (outflow) from financing activities (C)	366.36	-270.88
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	0.31	-8.35
Cash and Cash Equivalents at the beginning of the financial year	9.00	35.08
Cash and Cash Equivalents at the end	9.31	26.73

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting

Place: Ahmedabad

Date: 14/11/2022

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



Mr. Jaiminkumar Shah
(Director)
(DIN : 06920281)



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : Parkashtekwani@yahoo.com /Mo.9426014576

387, Karnawati Plaza, Opp. Central Bank Of Inida, Revdibazar Char Rasta, Kalupur, Ahmedabad-01, Gujarat.

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

Review Report to Board of Directors

Last Mile Enterprises Limited

(Formerly known as Trans Financial Resources Limited)

We have reviewed the accompanying statement of Standalone unaudited financial results of **Last Mile Enterprises Limited (Formerly known as Trans Financial Resources Limited)** for the quarter and half year ended 30th September 2022 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: 14/11/2022



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

CA Prakash Tekwani
Proprietor
M.No. 108681
UDIN: 22108681BDAREH3728