



# LAST MILE ENTERPRISES LIMITED

(Formerly Known as Trans Financial Resources Limited)

**Date: 06.06.2026**

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 **06<sup>TH</sup> June, 2026** has considered and approved the Consolidated and Standalone audited financial results for the Quarter and year ended on **31<sup>st</sup> March, 2026**. The said financial results were accompanied by the Audit Report given by the statutory auditor of the company.

Kindly find enclosed herewith Consolidated and Standalone audited financial results for the quarter and year ended on **31<sup>st</sup> March, 2026** along with Audit 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, LAST MILE ENTERPRISES LIMITED**  
**(Formerly known as Trans Financial Resources Limited)**

**MR. HEMRAJSINH SURENDRASINH VAGHELA**  
**DIRECTOR & CHAIRPERSON**  
**(DIN: 00287055)**



PART - I					
Statement of Consolidated Audited Results for the Quarter and Year Ended on 31st March, 2026					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	19145.17	37502.33	27585.23	259242.05	38665.83
II Other Income	447.36	239.90	757.55	1096.27	1680.08
III Total Income (I + II)	19592.53	37742.23	28342.78	260338.32	40345.91
IV Expenses					
a) Cost of Material Consumed	396.78	10.35	24.02	500.83	181.42
b) Direct Expense	41.01	47.58	34.06	144.78	215.47
c) Purchase of Stock in Trade	18361.53	36585.21	26531.72	255463.37	34987.73
d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(309.41)	132.42	419.99	(184.45)	(562.76)
e) Employee Benefit Expense	199.68	195.03	133.50	733.23	472.24
f) Finance cost	96.25	84.53	64.49	335.52	245.11
g) Depreciation & amortization	70.73	49.79	34.41	220.52	80.36
h) Other Expenditure	282.05	310.18	443.73	1104.23	2416.77
Total Expenses (IV)	19138.63	37415.10	27685.93	258318.03	38036.34
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	453.90	327.13	656.85	2020.29	2309.57
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	453.90	327.13	656.85	2020.29	2309.57
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII)	453.90	327.13	656.85	2020.29	2309.57
X Tax expense	131.79	68.92	94.87	449.79	509.64
(i) Current Tax	94.51	68.92	92.96	412.51	508.96
(ii) Earlier Year Provision (Excess) / Short	3.19	0.00	0.00	3.19	(1.23)
(iii) Deferred Tax	34.10	0.00	1.91	34.10	1.91
XI Profit (Loss) for the period from continuing operations (IX - X)	322.10	258.21	561.98	1570.49	1799.93
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)	322.10	258.21	561.98	1570.49	1799.93



XVI	<b>Other Comprehensive Income:</b>					
	A. (i) Items that will not be reclassified to profit or loss	(5.48)	0.00	4.50	(5.48)	4.50
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(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 )	327.58	258.21	557.48	1575.97	1795.43
XVIII	Net Profit / (Loss) attributable to:					
	Owner of the Company	273.55	214.42	490.14	1201.70	1543.58
	Non Controlling Interest	54.03	43.80	67.34	374.27	251.85
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	273.55	214.42	490.14	1201.70	1543.58
	Non Controlling Interest	54.03	43.80	67.34	374.27	251.85
XXI	Paid up equity share capital	3557.69	3557.69	3506.92	3557.69	3506.92
XXII	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00
XXIII	Reserve excluding Revaluation Reserves	0.00	0.00	0.00	35553.87	34376.33
XXIV	Earnings Per Share (for continuing operation):					
XV	a) Basic	0.08	0.06	0.14	0.34	0.44
	b) Diluted	0.08	0.06	0.14	0.34	0.44
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	0.08	0.06	0.14	0.34	0.44
	b) Diluted	0.08	0.06	0.14	0.34	0.44



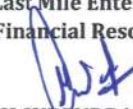
**NOTES:**

- 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 6th June, 2026.
- 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 The audited consolidated financial results for the year ended 31st March 2026 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 2025 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 During the year, the Parent Company has acquired 2 subsidiary companies namely Last Mile Energy Private Limited (76% Stake) and Agrimile Solution Private Limited (51% Stake).
- 6 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2026 / March 31, 2025 and the unaudited year-to-date figures upto December 31, 2025 / December 31, 2024 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.

Place: Ahmedabad  
Date: 06-06-2026



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

  
MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)

## Consolidated Statement of Assets and Liabilities

( Rs. In Lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	2,680.25	808.04
	(b) Capital work-in-progress	-	1,272.63
	(c) Investment property	-	-
	(d) Goodwill	287.78	291.16
	(e) Other intangible assets	3.20	4.50
	(f) Right of Use Assets	183.68	301.03
	(g) Intangible assets under development	-	-
	(h) Biological assets other than bearer plants	-	-
	<b>(i) financial Assets</b>		
	<b>Non-current financial assets</b>		
	(I) Non-current investments	11,511.30	10,818.95
	(II) Trade receivables, non-current	1,841.85	1,239.38
	(III) Loans, non-current	4,326.67	555.67
	(IV) other non current financial assets	141.53	60.80
	<b>Total non-current financial assets</b>	<b>17821.35</b>	<b>12674.80</b>
	(j) Deferred tax assets (net)	1.67	-
	(k) Other non-current assets	1,248.73	1,246.40
	<b>Total non-current assets</b>	<b>22226.67</b>	<b>16598.56</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	4,522.99	5,392.99
	<b>(b) Current financial asset</b>		
	(I) Current investments	600.00	850.00
	(II) Trade receivables, current	6,487.14	9,546.24



	(III) Cash and cash equivalents	144.09	194.96
	(IV) Bank balance other than cash and cash equivalents	-	1.23
	(V) Loans, current	1,200.60	3,239.50
	(VI) Other current financial assets	3,108.98	4,976.94
	<b>Total current financial assets</b>	<b>11540.81</b>	<b>18808.87</b>
	(c) Current tax assets (net)	-	-
	(d) Other current assets	14,985.60	12,254.59
	<b>Total current assets</b>	<b>26526.41</b>	<b>31063.46</b>
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>53276.07</b>	<b>53055.01</b>
	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	Equity attributable to owners of parent		
	(a) Equity share capital	3,557.69	3,506.92
	(b) Other equity	35,553.87	34,376.33
	<b>Total equity attributable to owners of parent</b>	<b>39111.56</b>	<b>37883.25</b>
	Non controlling interest	1,873.72	1,401.33
	<b>Total equity</b>	<b>40985.28</b>	<b>39284.58</b>
2	<b>Liabilities</b>		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	1,894.77	1,793.76



	(II) Trade payables, non-current	-	-
	(III) Lease Liabilities, non-current	156.30	218.84
	(IV) Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>2051.07</b>	<b>2012.60</b>
	(b) Provisions, non-current	1,890.10	920.83
	(c) Deferred tax liabilities (net)	82.31	46.53
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>4023.47</b>	<b>2979.97</b>
	<b>Current liabilities</b>		
	(a) financial liabilities		
	(I) Borrowings, current	462.43	861.87
	(II) Trade payables, current	1,320.22	6,360.76
	(II) Lease Liabilities, current	62.54	53.56
	(IV) Other current financial liabilities	2,553.40	1,258.92
	<b>Total current financial liabilities</b>	<b>4398.60</b>	<b>8535.12</b>
	(b) Other current liabilities	3,278.12	1,723.00
	(c) Provisions, current	372.09	154.49
	(d) Current tax liabilities (Net)	218.50	377.84
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>8267.31</b>	<b>10790.45</b>
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	12290.79	13770.42
	Total equity and liabilities	53276.07	53055.01

**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 2026 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: 06-06-2026

BY ORDER OF THE BOARD OF DIRECTORS,  
FOR, Last Mile Enterprises Limited



(Formerly known as Trans Financial Resources Limited)

MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026		
PARTICULARS	YEAR ENDED	
	31st March, 2026	31st March, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Income Tax	2,020.29	2,309.57
<b>Adjustment for :</b>		
Depreciation and amortisation expense	220.52	80.36
(Gain)/loss on account of fair value of shares	0.02	12.01
Interest Income on Fair Value	(65.08)	(3.90)
(Gain)/loss on sale of shares/mutual fund/investment	(29.38)	(311.07)
Interest on Lease liability	22.34	26.64
Interest Income	(885.87)	(807.85)
Finance costs	313.18	(16.98)
Forfeiture of Share Application Money	182.19	104.96
<b>Operating Profit before working capital change</b>	<b>1,778.21</b>	<b>1,393.74</b>
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	2,456.63	(8,092.02)
(Increase)/Decrease in inventories	870.00	(3,785.54)
(Increase)/Decrease in Bank balances other than cash and cash equivalents	1.23	2.29
Increase (Decrease) in trade payables, current	(5,040.54)	3,539.24
(Increase)/Decrease in other non current financial assets	(80.73)	(49.57)
(Increase)/Decrease in other current financial assets	1,867.96	(2,281.27)
(Increase)/Decrease in other non- current assets	(2.33)	(1.05)
(Increase)/Decrease in other current assets	(2,731.01)	(10,862.33)
Increase/(Decrease) in Provisions	771.17	298.11
Increase/(Decrease) in current tax Liabilities	(159.34)	(168.09)
Increase/(Decrease) in other current liabilities	1,555.12	810.47
Increase/(Decrease) in other current financial liabilities	1,294.48	240.26



<b>Cash used in/ generated from operations</b>	<b>2,580.85</b>	<b>(18,955.76)</b>
Income taxes paid	-	-
<b>Cash used in/generated from operations (A)</b>	<b>2,580.85</b>	<b>(18,955.76)</b>
<b><u>B. CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Payments for property, plant and equipment	(701.77)	(139.52)
Payments for Capital Work in Progress	-	(1,272.63)
Payments for intangible assets	0.31	(3.43)
Payments for Goodwill	3.38	-
Acquisition of Subsidiary	(5.86)	(3,412.22)
Sale of Subsidiary	37.50	-
Purchase of investments	(444.64)	(3,457.79)
Interest received	885.87	807.85
<b>Net cash outflow from investing activities (B)</b>	<b>(225.21)</b>	<b>(7,477.74)</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Finance costs	(313.18)	16.98
Issue of Share Capital and Warrants (incl Premium)	(454.24)	26,210.70
Share application money received pending for allotment	-	128.18
Payment of Lease Liability	(75.90)	(172.62)
Transaction with Non Controlling Interest	472.39	1,176.31
Increase/(Decrease) in Long Term Loans and Advances	(3,793.75)	(244.75)
Increase/(Decrease) in Short Term Loans and Advances	2,038.90	400.56
Dividends paid	(70.14)	(58.10)
Availment/(Repayment) of Short Term Borrowings	(399.44)	(1,449.67)
Availment/(Repayment) of Long Term Borrowings	188.85	290.26
<b>Net cash inflow/ (outflow) from financing activities (c)</b>	<b>(2,406.52)</b>	<b>26,297.86</b>



Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	(50.87)	(135.66)
Cash and Cash Equivalents at the beginning of the financial year	194.96	330.62
Cash and Cash Equivalents at the end	144.09	194.96

**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 2026 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: 06-06-2026**



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

  
**MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)**

**AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER / YEAR ENDED 31ST MARCH,2026**

Sr.No	Particulars	(Rs in lakhs)				
		Quarter ended on			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	a) Real Estates & Other Related Services	360.78	243.93	336.59	1,189.82	3,021.18
	b) Business of Mobile Accessories, Gadgets and Other Related Items	18,784.39	37,258.30	27,098.64	2,58,052.23	35,494.65
	c) Consumer Durables & Appliances	-	-	-	-	-
	d) Agri-Allied Services	-	-	-	-	-
	<b>Total</b>	<b>19,145.17</b>	<b>37,502.23</b>	<b>27,435.23</b>	<b>2,59,242.05</b>	<b>38,515.83</b>
	Less: Intersegment Revenue	-	-	-	-	-
	<b>Net Sales/ Income From Operations</b>	<b>19,145.17</b>	<b>37,502.23</b>	<b>27,435.23</b>	<b>2,59,242.05</b>	<b>38,515.83</b>
<b>2</b>	<b>Segment Results</b>					
	<b>Profit/ (Loss) before tax and interest from each segment</b>					
	a) Real Estates & Other Related Services	278.19	210.85	536.06	902.19	1,634.22
	b) Business of Mobile Accessories, Gadgets and Other Related Items	272.47	200.80	180.71	1,454.13	915.87
	c) Consumer Durables & Appliances	(0.26)	-	-	(0.26)	-
	d) Agri-Allied Services	(0.25)	-	-	(0.25)	-
	<b>Total</b>	<b>550.15</b>	<b>411.65</b>	<b>716.77</b>	<b>2,355.81</b>	<b>2,550.10</b>
	Less: i) Finance Costs	96.25	84.52	64.42	335.52	245.03
	ii) Other Un-allocate Expenditure net off	-	-	-	-	-
	iii) Un-allocate Income	-	-	-	-	-
	<b>Total Profit Before Tax</b>	<b>453.90</b>	<b>327.13</b>	<b>652.35</b>	<b>2,020.29</b>	<b>2,305.07</b>



**AUDITED CONSOLIDATED SEGMENT ASSETS AND LIABILITIES**

(Rs in lakhs)

Sr.No	Particulars	Year ended	Year ended
		31-03-2026	31-03-2025
		Audited	Audited
<b>1</b>	<b>Segment Assets as on</b>		
	a) Real Estates & Other Related Services	38,993.57	36,878.00
	b) Business of Mobile Accessories, Gadgets and Other Related Items	14,277.35	17,031.22
	c) Consumer Durables & Appliances	0.24	-
	d) Agri-Allied Services	4.90	-
	<b>Total Segment Assets</b>	<b>53,276.07</b>	<b>53,909.22</b>
<b>2</b>	<b>Segment Liabilites as on</b>		
	a) Real Estates & Other Related Services	4,588.78	3,483.64
	b) Business of Mobile Accessories, Gadgets and Other Related Items	7,701.49	11,140.99
	c) Consumer Durables & Appliances	0.26	-
	d) Agri-Allied Services	0.25	-
	<b>Total Segment Liabilities</b>	<b>12,290.79</b>	<b>14,624.63</b>

Place: Ahmedabad

Date: 06/06/2026



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

(FORMERLY KNOWN AS TRANS FINANCIAL RESOURCES LIMITED)

**Mr. Hemrajsinh Surendrasinh Vaghela**  
( Director & Chairperson )  
( DIN : 00287055 )



307, 3rd Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.  
**Phone** : +91-79-40058744 / 40326773 • **E-mail** : htco.ca@gmail.com • ssshah.ca@gmail.com

**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 31<sup>st</sup> March 2026 included in the accompanying "Statement of Consolidated Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 (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 31<sup>st</sup> March, 2026 (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, Last Mile Strategies Private Limited, Last Mile Energy Private Limited and Agrimile Solutions 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, 2026.



## **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.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.



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. 4 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.

- c. The statement includes the results for the quarter ended 31st March 2026 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.

Place: Ahmedabad  
Date: 06/06/2026



For, M/S. H S K & CO LLP  
Chartered Accountants  
FRN: 117014W / W100685

A handwritten signature in black ink, appearing to be "Sudhir S Shah".

CA Sudhir S Shah  
Partner  
M.No 115947

UDIN: 26115947NDLEJH5912

PART - I					
Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2026					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	360.78	243.94	346.59	1189.82	3021.18
II Other Income	310.03	239.89	536.14	946.47	1455.17
III Total Income ( I + II)	670.81	483.83	882.73	2136.29	4476.35
IV Expenses					
a) Cost of Material Consumed	129.81	10.35	24.02	233.86	181.42
b) Direct Expense	41.01	47.59	34.06	144.78	215.47
c) Purchase of Stock in Trade	0.00	0.00	5.44	0.00	800.47
d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.19	(3.73)	3.77	0.00	(14.92)
e) Employee Benefit Expense	21.81	31.38	20.71	112.93	81.65
f) Finance cost	13.54	14.10	34.71	56.36	104.10
g) Depreciation & amortization	37.14	40.87	16.46	159.76	47.04
h) Other Expenditure	167.81	146.50	372.86	589.69	1662.01
Total Expenses (IV)	422.31	287.07	512.03	1297.39	3077.25
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	248.50	196.76	370.70	838.91	1399.10
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	248.50	196.76	370.70	838.91	1399.10
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII )	248.50	196.76	370.70	838.91	1399.10
X Tax expense	57.45	45.92	81.58	202.45	340.35
(i) Current Tax	70.97	45.92	84.75	215.97	344.75
(ii) Earlier Year Provision (Excess) / Short	(10.72)	0.00	0.00	(10.72)	(1.23)
(iii) Deferred Tax	(2.80)	0.00	(3.17)	(2.80)	(3.17)
XI Profit (Loss) for the period from continuing operations (IX - X)	191.05	150.84	289.13	636.46	1058.76
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)	191.05	150.84	289.13	636.46	1058.76
XVI	<b>Other Comprehensive Income:</b>					
	A. (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	B. (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period )	191.05	150.84	289.13	636.46	1058.76
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	191.05	150.84	289.13	636.46	1058.76
XX	Paid up equity share capital	3557.69	3557.69	3506.92	3557.69	3506.92
XXI	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00
XXII	Reserve excluding Revaluation Reserves	0.00	0.00	0.00	34417.90	33717.36
XXIII	Earnings Per Share (for continuing operation):					
	a) Basic	0.05	0.04	0.08	0.18	0.30
	b) Diluted	0.05	0.04	0.08	0.18	0.30
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	0.05	0.04	0.08	0.18	0.30
	b) Diluted	0.05	0.04	0.08	0.18	0.30



**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 6th June, 2026.
- 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 The figures of the last quarter are the balancing figures between audited figurs in respect of full financial year upto March 31, 2026 / March 31, 2025 and the unaudited year-to-date figures upto December 31, 2025 / December 31, 2024 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.
- 6 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad  
Date: 06/06/2026



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

MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)

## Standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	211.16	340.94
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	0.16	0.20
	(f) Right of Use Assets	183.68	301.03
	<b>(i) financial Assets</b>		
	<b>Non-current financial assets</b>		
	(I) Non-current investments	11,982.52	11,203.18
	(II) Trade receivables, non-current	1,841.85	1,239.38
	(III) Loans, non-current	11,321.74	7,833.74
	(IV) other non current financial assets	37.28	40.28
	<b>Total non-current financial assets</b>	<b>25183.39</b>	<b>20316.58</b>
	(j) Deferred tax assets (net)	1.67	-
	(k) Other non-current assets	1,245.34	1,245.34
	<b>Total non-current assets</b>	<b>26825.41</b>	<b>22204.10</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	831.26	967.42
	(b) Current financial asset		
	(I) Current investments	600.00	850.00



	(II) Trade receivables, current	2,858.23	4,066.47
	(III) Cash and cash equivalents	100.14	167.37
	(IV) Bank balance other than cash and cash equivalents	-	1.23
	(V) Loans, current	1,200.60	3,239.50
	(VI) Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>4758.97</b>	<b>8324.57</b>
	(c) Current tax assets (net)	-	-
	(d) Other current assets	8,846.47	8,790.73
	<b>Total current assets</b>	<b>13605.44</b>	<b>17115.30</b>
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>41262.11</b>	<b>40286.82</b>
	<b>Equity and liabilities</b>		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	3,557.69	3,506.92
	(b) Other equity	34,417.90	33,717.36
	<b>Total equity attributable to owners of parent</b>	<b>37975.59</b>	<b>37224.29</b>
	Non controlling interest	-	-
	<b>Total equity</b>	<b>37975.59</b>	<b>37224.29</b>



2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	829.29	440.69
	(II) Trade payables, non-current	-	-
	(III) Lease Liabilities, non-current	156.30	218.84
	(IV) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	985.59	659.54
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	-	1.13
	Deferred government grants, Non-current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	985.59	660.67
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	102.13	505.64
	(II) Trade payables, current	83.79	181.62
	(II) Lease Liabilities, current	62.54	53.56
	(IV) Other current financial liabilities	119.26	17.69
	Total current financial liabilities	367.73	758.52
	(b) Other current liabilities	1,717.23	1,293.89



	(c) Provisions, current	-	4.71
	(d) Current tax liabilities (Net)	215.97	344.75
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>2300.93</b>	<b>2401.86</b>
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	-	-
	<b>Total liabilities</b>	<b>3286.52</b>	<b>3062.53</b>
	<b>Total equity and liabilities</b>	<b>41262.11</b>	<b>40286.82</b>

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

Place: Ahmedabad

Date: 06/06/2026



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

MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026		
PARTICULARS	YEAR ENDED	
	31st March, 2026	31st March, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Income Tax	838.91	1,399.10
Adjustment for :		
Depreciation and amortisation expense	159.76	47.04
(Gain)/loss on account of fair value of shares	0.02	12.01
Interest Income on Fair Value	(65.08)	(3.90)
(Gain)/loss on sale of shares/mutual fund/investment	(29.38)	(660.34)
Interest on Lease liability	22.34	26.64
Interest Income	(838.55)	(790.24)
Finance costs	34.02	104.10
Forfeiture of Share Application Money	182.19	104.96
Operating Profit before working capital change	304.23	239.38
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	605.77	(4,055.93)
(Increase)/Decrease in inventories	136.15	(337.55)
(Increase)/Decrease in Bank balances other than cash and cash equivalents	1.23	2.29
Increase (Decrease) in trade payables, current	(97.83)	78.46
(Increase)/Decrease in other non current financial assets	3.00	(34.24)
(Increase)/Decrease in other current assets	(55.74)	(7,940.69)
Increase/(Decrease) in Provisions	(4.71)	4.71
Increase/(Decrease) in current tax Liabilities	(334.03)	(36.97)
Increase/(Decrease) in other current liabilities	423.34	491.61
Increase/(Decrease) in other current financial liabilities	101.57	3.95
Cash used in/ generated from operations	1,082.99	(11,584.99)
Income taxes paid	-	-
Cash used in/generated from operations (A)	1,082.99	(11,584.99)



<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for property, plant and equipment	87.41	(92.67)
Payments for intangible assets	-	(0.22)
Acquisition of Subsidiary	(5.86)	(3,412.22)
Sales of Shares of Subsidiary	37.50	-
Purchase of investments	(531.63)	(2,792.75)
Interest received	838.55	790.24
Net cash outflow from investing activities (B)	425.97	(5,507.63)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance costs	(34.02)	(104.10)
Issue of Share Capital and Warrants (incl Premium)	2.79	26,210.70
Share application money received pending for allotment	-	350.31
Payment of Lease Liability	(75.90)	(60.36)
Increase/(Decrease) in Long Term Loans and Advances	(3,510.75)	(7,522.82)
Increase/(Decrease) in Short Term Loans and Advances	2,038.90	400.56
Dividends paid	(70.14)	(58.10)
Availment/(Repayment) of Short Term Borrowings	(403.50)	(1,805.90)
Availment/(Repayment) of Long Term Borrowings	476.44	(447.33)
Net cash inflow/ (outflow) from financing activities (c)	(1,576.19)	16,962.97
Net Increase/ (Decrease) in cash and cash equivalents {A+B+C}	(67.23)	(129.65)
Cash and Cash Equivalents at the beginning of the financial year	167.37	297.02
Cash and Cash Equivalents at the end	100.15	167.37

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: 06/06/2026



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

MR. HEMRAJSINH SURENDRASINH VAGHELA  
DIRECTOR & CHAIRPERSON  
(DIN: 00287055)



**HSK & CO LLP**

**Chartered Accountants**

307, 3rd Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.  
**Phone** : +91-79-40058744 / 40326773 • **E-mail** : htco.ca@gmail.com • ssshah.ca@gmail.com

**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 31<sup>st</sup> March 2026 ("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, 2026.

**Basis for Opinion**

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



### **Management's Responsibilities for the Standalone Financial Results**

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

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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 2026 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.

**Place: Ahmedabad**  
**Date: 06/06/2026**



**For, M/S. H S K & CO LLP**  
**Chartered Accountants**  
**FRN: 117014W / W100685**

A handwritten signature in blue ink, appearing to read "Sudhir S Shah".

**CA Sudhir S Shah**  
**Partner**  
**M.No 115947**  
**UDIN: 26115947NLHAVY1857**



**LAST MILE ENTERPRISES LIMITED**

(Formerly Known as Trans Financial Resources Limited)

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

This is with reference to the audit report given by the Statutory Auditor of the Company dated 06<sup>th</sup> June, 2026 in respect of the Consolidated and Standalone Audited Financial Results for the Quarter as well as Year ended on 31<sup>st</sup> March, 2026, 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. HEMRAJSINH SURENDRASINH VAGHELA**  
**DIRECTOR & CHAIRPERSON**  
**(DIN: 00287055)**





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

**Date: 06/06/2026**

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 31<sup>ST</sup> March, 2026 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. HEMRAJSINH SURENDRASINH VAGHELA**  
**DIRECTOR & CHAIRPERSON**  
**(DIN: 00287055)**



Disclosure of related party transactions every six months for the period of March, 2026

										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	Aakash Pandey	FLMPP4274D	Relative of Director	Advance Salary	5.33 12.00	5.33 12.00	167.95 NIL	173.28 2.00									
2	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	0.51	0.00									
3	Last Mile Enterprises Limited	AAACT5698N	Damson Technologies Pvt Ltd	AABCD3982G	Material Subsidiary	Loan Given	25.00	25.00	2061.00	2086.00									
4	Last Mile Enterprises Limited	AAACT5698N	Bharti Sharma	BAKPS9211C	Independent Director	Sitting Fees	0.18	0.18	0.18	0.36									
5	Last Mile Enterprises Limited	AAACT5698N	Last Mile Strategies Private Limited	AAGCL0777Q	Subsidiary	Investment	0.51	0.51	NIL	0.51									
6	Last Mile Enterprises Limited	AAACT5698N	Fair Lane Realty Limited	AAF6401Q	Material Subsidiary	Loan Given	0.00	0.00	3.25	3.25									
7	Last Mile Enterprises Limited	AAACT5698N	Fair Lane Realty Limited	AAF6401Q	Material Subsidiary	Investment	42.25	42.25	4928.07	4905.82									
8	Last Mile Enterprises Limited	AAACT5698N	Fair Lane Realty Limited	AAF6401Q	Material Subsidiary	Investment	NIL	NIL	2225.00	2225.00									
9	Last Mile Enterprises Limited	AAACT5698N	Brijendra Pandey	AGVPP5277H	Director	Advance Salary	13.11	13.11	13.90	13.23									
10	Last Mile Enterprises Limited	AAACT5698N	Brijendra Pandey	AGVPP5277H	Director	Director Remuneration	9.00	9.00	0.00	1.50									
11	Last Mile Enterprises Limited	AAACT5698N	Last Mile Energy Pvt Ltd	AAGCL7576D	Subsidiary	Investment	0.76	0.76	0.00	0.76									
12	Last Mile Enterprises Limited	AAACT5698N	AGRIMILE SOLUTIONS PRIVATE LIMITED	ABDCA7886P	Subsidiary	Investment	5.10	5.10	0.00	5.10									

Notes:

- The details in this disclosure are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.



Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

In case of a multi-year related party transaction:

- 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".


"Cost" refers to the cost of borrowed funds for the listed entity.

Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

Place: Ahmedabad  
Date:06.06.2026



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

  
Mr. Hemrajsinh Surendrasinh Vaghela  
( Director & Chairperson )  
( DIN : 00287055 )