

IDream Film Infrastructure Company Limited

B-4501 & 4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mills Compound, Mahalaxmi, Mumbai: 400 011,
Tel No.022-67400900, Fax No: 022-24381374 CIN No. L51900MH1981PLC025354 WEB:
www.idreamfilminfra.com

August 13, 2024

To

**Corporate Relationship Department
BSE Limited**

Phiroze Jeejeebhoy Towers, 1st Floor,
Dalal Street, Mumbai – 400 001

Scrip Code: 504375

Dear Sir,

Sub.: Outcome of the Board Meeting held on Tuesday, August 13, 2024, in accordance provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the subject captioned and pursuant to the Regulation 30 read with Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that at the meeting of the Board of Directors of the Company held on Tuesday, August 13, 2024 at 2.30 pm and concluded at 3.20 p.m, inter alia considered and approved the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2024 along with Limited Review Report issued by Statutory Auditors of the Company.

Copies of the aforesaid Un-Audited Financial Results (Standalone & Consolidated), as approved by the Board and the Limited Review Report are enclosed herewith for your records.

You are requested to kindly take note of the same.

Thanking You,

Yours faithfully,

For IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly SoftBPO Global Services Limited)

KALPANA SHRIPAL MORAKHIA
MORAKHIA

Digitally signed by KALPANA
SHRIPAL MORAKHIA
Date: 2024.08.13 15:23:30 +05'30'

KALPANA SHRIPAL MORAKHIA
MANAGING DIRECTOR
DIN: 00336451

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

CIN- L51900MH1981PLC025354

Regd. Off. : Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai - 400 011

Website: www.idreamfilminfra.com, Email id: mca@ahaholdings.co.in, Tel No.022-67400900, Fax No: 022 67400988

(Rs in Lakhs)

Statement of Un-Audited Standalone and Consolidated Financial Results for the quarter ended June 30, 2024

| Sr. No | Particulars | Standalone | | | | Consolidated | | | |
|-----------|---|---------------|---------------|---------------|----------------|---------------|---------------|---------------|----------------|
| | | Quarter ended | | Year ended | | Quarter ended | | Year ended | |
| | | 30-06-24 | 31-03-24 | 30-06-23 | 31-03-24 | 30-06-24 | 31-03-24 | 30-06-23 | 31-03-24 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Income from Operations | | | | | | | | |
| | (a) Revenue from Operations | - | - | - | - | - | - | - | - |
| | (b) Other Operating Income | 0.13 | 4.01 | 0.11 | 4.37 | - | 4.30 | - | 4.30 |
| | Total income from Operations (net) | 0.13 | 4.01 | 0.11 | 4.37 | - | 4.30 | - | 4.30 |
| 2 | Expenses | | | | | | | | |
| | (a) Cost of Materials consumed | - | - | - | - | - | - | - | - |
| | (b) Purchase of stock-in-trade | - | - | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - | - | - |
| | (d) Employee benefits expense | - | - | - | - | - | - | - | - |
| | (e) Finance Costs | 2.11 | 2.04 | 1.83 | 7.84 | 2.11 | 2.04 | 1.83 | 7.84 |
| | (f) Depreciation and amortisation expense | - | - | - | - | - | - | - | - |
| | (g) Other expenses | 2.68 | 4.12 | 2.75 | 12.31 | 2.54 | 3.98 | 2.31 | 11.74 |
| | Total Expenses | 4.79 | 6.16 | 4.58 | 20.15 | 4.65 | 6.02 | 4.14 | 19.58 |
| 3 | Profit/Loss from Operation before Exceptional items | (4.66) | (2.15) | (4.47) | (15.78) | (4.65) | (1.72) | (4.14) | (15.28) |
| 4 | Exceptional Items (Refer Note g) | | | | | | | | |
| 5 | Total Profit/Loss before tax | (4.66) | (2.15) | (4.47) | (15.78) | (4.65) | (1.72) | (4.14) | (15.28) |
| 6 | Tax Expenses | | | | | | | | |
| | a. Current Tax | - | - | - | - | - | - | - | - |
| | b. Deferred Tax | - | - | - | - | - | - | - | - |
| | Total tax expenses | | | | | | | | |
| 7 | Net Profit/Loss for the period from continuing operations | (4.66) | (2.15) | (4.47) | (15.78) | (4.65) | (1.72) | (4.14) | (15.28) |
| 8 | Profit /Loss from discontinued operations before tax | | | | | | | | |
| 9 | Tax expenses of discontinued operations | | | | | | | | |
| 10 | Net profit/loss from discontinued operation after tax | | | | | | | | |
| 11 | Share of Profit/ Loss of associates and joint ventures accounted for using equity method | | | | | | | | |
| 12 | Total Profit/Loss for period | (4.66) | (2.15) | (4.47) | (15.78) | (4.65) | (1.72) | (4.14) | (15.28) |
| 13 | Other comprehensive income net of taxes | | | | | | | | |
| 14 | Total comprehensive Income for the period | (4.66) | (2.15) | (4.47) | (15.78) | (4.65) | (1.72) | (4.14) | (15.28) |
| 15 | Details of Equity share capital | | | | | | | | |
| | a. Paid-up equity share capital | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| | b. Face value of equity share capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 16 | Reserves excluding revaluation reserve | | | | (446.47) | | | | (447.29) |
| 17 | Earning per equity share | | | | | | | | |
| | (a) Basic earnings (loss) per share | (3.11) | (1.43) | (2.98) | (10.52) | (3.10) | (1.15) | (2.76) | (10.19) |
| | (b) Diluted earnings (loss) per share | (3.11) | (1.43) | (2.98) | (10.52) | (3.10) | (1.15) | (2.76) | (10.19) |

NOTES:

- The results for the quarter ended June 30, 2024 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held thereafter on August 13, 2024.
- The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company operates in single segment namely " making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting cinematography and television films & programmes and motion pictures of all kinds and of live & animated characters".
- Previous quarter figures have been regrouped / rearranged wherever considered necessary.

By Order of the Board of Directors
For IDream Film Infrastructure Company Limited
(Formerly SoftBPO Global Services Limited)

*Kalpana
Shripal*

Kalpana Morakhia
Managing Director
DIN: 00336451

Place : Mumbai
Date: 13th Aug, 2024

Independent Auditor's Review Report on Unaudited Quarterly 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 of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) ("Company")

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) for the quarter ended June 30th, 2024 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which 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"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by 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 an analytical procedure 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No: 104746WAW100096

Kunal Vakharia
Partner
Membership No.: 148916
UDIN: 24148916BKCCQG8784
Place: Mumbai
Date: 13th August 2024



Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

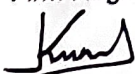
To,

The Board of Directors of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBPO Global Services Limited) ("Company")

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of M/s. Idream Infrastructure Company Limited (Formerly SoftBPO Global Services Limited) for the quarter ended June 30th, 2024 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which 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"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by 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 an analytical procedure 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.
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation. 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.
4. The Statement includes the result of one subsidiary i.e. Aha Parks Limited.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP
Chartered Accountants

Firm Registration No: 104746W/W100096



Kunal Vakharia
Partner

Membership No.: 148916

UDIN: 24148916BKCCQH3199

Place: Mumbai

Date: 13th August 2024

