

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

February 12, 2025

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Fort,

Mumbai- 400 001

Security code: 504375

Dear Sir(s)/Madam(s),

Sub: Integrated Filing (Financial) for the quarter and nine-month ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, please find attached herewith the Integrated Filing (Financial) for the quarter and nine-month ended December 31, 2024.

You are requested to take the aforesaid information on record.

Thanking you,

Yours Faithfully,

For IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

UMESH BHISE
CHIEF FINANCIAL OFFICER
PAN NO: AWEPB3362J

Enclosures: As above

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@aholdings.co.in, Tel No.022-67400900, Fax No: 022 67400988

(Rs in Lakhs)

Statement of Un-Audited Standalone and Consolidated Financial Results for the Nine Month ended Dec 31st, 2024

Sr. No	Particulars	Standalone						Consolidated				
		Quarter ended		Nine Month ended		Year ended	Quarter ended		Nine Month ended		Year ended	
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations											
	(a) Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-
	(b) Other Operating Income	0.13	0.13	0.12	0.40	0.36	4.37	-	-	-	-	4.30
	Total income from Operations (net)	0.13	0.13	0.12	0.40	0.36	4.37	-	-	-	-	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	2.30	2.20	2.01	6.61	5.79	7.84	2.30	2.20	2.01	6.61	5.79
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-
	(g) Other expenses	3.54	2.81	3.14	9.03	8.20	12.31	3.52	2.87	3.13	9.00	7.75
	Total Expenses	5.84	5.01	5.15	15.64	13.99	20.15	5.82	5.07	5.14	15.61	13.54
3	Profit/Loss from Operation before Exceptional items	(5.71)	(4.88)	(5.03)	(15.24)	(13.63)	(15.78)	(5.82)	(5.07)	(5.14)	(15.61)	(13.54)
4	Exceptional Items (Refer Note g)	-	-	-	-	-	-	-	-	-	-	-
5	Total Profit/Loss before tax	(5.71)	(4.88)	(5.03)	(15.24)	(13.63)	(15.78)	(5.82)	(5.07)	(5.14)	(15.61)	(13.54)
6	Tax Expenses											
	a. Current Tax	-	-	-	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-	-	-	-	-	-
7	Net Profit/Loss for the period from continuing operations	(5.71)	(4.88)	(5.03)	(15.24)	(13.63)	(15.78)	(5.82)	(5.07)	(5.14)	(15.61)	(13.54)
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	(5.71)	(4.88)	(5.03)	(15.24)	(13.63)	(15.78)	(5.82)	(5.07)	(5.14)	(15.61)	(13.54)
13	Other comprehensive income net of taxes	-	-	-	-	-	-	-	-	-	-	-
14	Total comprehensive Income for the period	(5.71)	(4.88)	(5.03)	(15.24)	(13.63)	(15.78)	(5.82)	(5.07)	(5.14)	(15.61)	(13.54)
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	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	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	(3.81)	(3.25)	(3.35)	(10.16)	(9.09)	(10.52)	(3.88)	(3.38)	(3.43)	(10.41)	(9.03)
	(b) Diluted earnings (loss) per share	(3.81)	(3.25)	(3.35)	(10.16)	(9.09)	(10.52)	(3.88)	(3.38)	(3.43)	(10.41)	(9.03)

NOTES:

- The results for the quarter and nine months ended December 31, 2024 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on February 12, 2025
- The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable and guidelines issued by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.
- The company operates in single segment namely "The business of 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."
- The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2024 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE's website ie. www.bseindia.com
- Previous quarters' / year's 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)

Kalpna
Shirpal

Kalpana Morakhia
Managing Director
DIN: 00336451

Place : Mumbai
Date: 12th Feb, 2024

Kanu Doshi Associates LLP

Chartered Accountants

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,

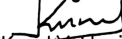
The Board of Directors of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) ("Company")

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 and nine months ended December 31, 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: 104746WW100096


Kunal Vakharia

Partner

Membership No.: 148916

UDIN: 25148916BMKNHK2619

Place: Mumbai

Date: 12th February 2025



Kanu Doshi Associates LLP

Chartered Accountants

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)

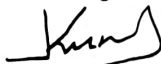
To,

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 and nine months ended December 31, 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: 104746WW/100096



Kunal Vakharia
Partner

Membership No.: 148916

UDIN: 25148916BMKNHL3039

Place: Mumbai

Date: 12th February 2025



B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable

C. Format for disclosing outstanding default on loans and debt securities: Not Applicable

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings ~~i.e., 2nd and 4th quarter~~) – Not Applicable (Regulation 17 to 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable