IDream Film Infrastructure Company Limited

(Formerly known as SoftBPO Global Services Limited)

Flat No B-4501 & 4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai: 400 011,
Tel No.022-67400900, Fax No: 022-67400988 CIN No. L51900MH1981PLC025354 WEB: www.idreamfilminfra.com

14th November, 2019

To
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor,
Dalal Street, Mumbai – 400 001

Scrip Code: 504375

Dear Sir,

Sub.: <u>Proceedings of the Meeting of the Board of Directors held on 14th November, 2019.</u>

With reference to the captioned subject and pursuant to Regulation 30 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, 14th November, 2019 at 3.15 p.m and concluded at 4.30 p.m., at 2nd Floor, Trade View Building, Oasis Complex, Kamala Mills, Gate No. 4, Pandurang Budhkar Marg, Lower Parel, Mumbai – 400 013, the Board of Directors *inter alia:*

1. Approved the Un-audited Standalone and Consolidated Financial Results for the quarter ended 30th September, 2019; and

2. Took on record the Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended 30th September, 2019;

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)

IDREAM FILM INFRASTRUCTURE COMPANY LTD.

Santosh Rajaram Apraj
Managing Director
DIN: 05197998

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

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

CIN: L51900MH1981PLC025354, Website: www.idreamfilminfra.com, Email id: mca@ahaholdings.co.in, Tel No.022-67400900, Fax No:022 67400988

Statement of Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2019

(Amount in Lakhs)

		Standalone						Consolidated					
		Quarter ended			Half Year ended		Year ended	Quarter ended			Half Year ended		Year ended
Sr. No	Particulars	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income from Operations**												
	(a) Other Operating Income	0.06	0.05	0.04	0.11	0.09	0.19	-	-	-	-	-	0.02
	Total income from Operations (net)	**0.06**	**0.05**	**0.04**	**0.11**	**0.09**	**0.19**	**-**	**-**	**-**	**-**	**-**	**0.02**
2	**Expenses**												
	(a)Finance costs	7.21	6.95	6.28	14.16	12.49	25.37	7.21	6.95	6.28	14.16	12.49	25.37
	(b)Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	-
	(c)Other expenses	3.07	2.45	2.52	5.52	4.50	10.13	2.93	2.08	2.49	5.01	4.47	10.54
	Total Expenses	**10.28**	**9.40**	**8.80**	**19.68**	**16.99**	**35.50**	**10.14**	**9.03**	**8.77**	**19.17**	**16.96**	**35.92**
3	**Profit/Loss from Operation before Exceptional items**	**(10.22)**	**(9.35)**	**(8.76)**	**(19.57)**	**(16.90)**	**(35.31)**	**(10.14)**	**(9.03)**	**(8.77)**	**(19.17)**	**(16.96)**	**(35.90)**
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	**Total Profit/Loss before tax**	**(10.22)**	**(9.35)**	**(8.76)**	**(19.57)**	**(16.90)**	**(35.31)**	**(10.14)**	**(9.03)**	**(8.77)**	**(19.17)**	**(16.96)**	**(35.90)**
6	**Tax Expenses**												
	a. Current Tax	-	-	-	-	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-	-	-	-	-	-	-
7	**Total Profit/Loss for period**	(10.22)	(9.35)	(8.76)	(19.57)	(16.90)	(35.31)	(10.14)	(9.03)	(8.77)	(19.17)	(16.96)	(35.90)
8	**Other comprehensive income net of taxes**	-	-	-	-	-	-	-	-	-	-	-	-
9	**Total comprehensive Income for the period**	(10.22)	(9.35)	(8.76)	(19.57)	(16.90)	(35.31)	(10.14)	(9.03)	(8.77)	(19.17)	(16.96)	(35.90)
10	**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	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	10.00
11	**Earning per equity share**												
	(a) Basic earnings (loss) per share	(6.81)	(6.23)	(5.84)	(13.05)	(11.27)	(23.54)	(6.76)	(6.02)	(5.85)	(12.78)	(11.31)	(23.93)
	(b) Diluted earnings (loss) per share	(6.81)	(6.23)	(5.84)	(13.05)	(11.27)	(23.54)	(6.76)	(6.02)	(5.85)	(12.78)	(11.31)	(23.93)

NOTES:

a. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 14th November, 2019. The above result for the quarter and half year ended 30th September, 2019 have been reviewed by the statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

b. These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

c. The above financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS-34 "Interim Financial Reporting") as prescribed under section 133 of Companies Act, 2013 read with rule 3 of the Companies Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016, as amended thereafter.

d. As per the requirements of Ind AS-17, no disclosure is required as the Company is operating in single business segment

e. The Company has adopted Ind AS 116 "Leases" with effect from 1st April 2019. The application Ind AS 116 did not have any significant impact on the recognition and measurement of revenue and related items in the financial results of the Company.

f. The Cash Flow Statement for the half year ended 30th September, 2018 for Standalone as well as consolidated is approved by the Board of Directors of the Company but has not been subjected to review by the Statutory Auditors.

g. The company has accumulated losses in Standalone & Consolidated financial statements amounting Rs. 307.29 lakhs and Rs. 307.31 lakhs respectively against the paid up capital of Rs. 15 lakhs. In view of the operational and growth plan of the company, the management is of the view that the company is a going concern.

h. The Consolidated Financial Statements for the quarter and half year ended 30th September, 2018 is approved by the Board of Directors of the Company but has not been subjected to review by the Statutory Auditors.

i. The Un-audited financial results of the Company for the quarter and half year ended 30th September, 2019 are available on the Company's website i.e www.idreamfilminfra.com and also availble on BSE's website ie. www.bseindia.com

j. Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.

By order of the Board
For Idream Film Infrastructure Company Limited
(Formerly Softbpo Global Services Limited)

Santosh Rajaram Apraj
Managing Director
DIN: 05197998

Place : Mumbai
Date: 14th November, 2019

IDREAM FILM INFRASTRUCTURE COMPANY LTD.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
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Tel .No.:022-67400900, Fax No.: 022-67400988 CIN No. L51900MH1981PLC025354Email.: mca@ahaholdings.co.in Website.: www.idreamfilminfra.com

Statement of Unaudited Assets & Liabilities for the half year ended 30th September 2019

Particulars	Standalone (Rs. in Lakhs)		Consolidated (Rs. in Lakhs)	
	Six Months ended 30th September 2019	Year ended 31st March 2019	Six Months ended 30th September 2019	Year ended 31st March 2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I ASSETS				
(1) Current Assets				
(a) Financial assets				
(i) Cash and cash equivalents	0.13	0.16	0.28	0.28
(ii) Bank balances other than (ii) above	-	-	0.29	0.29
(iii) Other financial assets	-	-	0.02	0.02
(b) Other current assets	1.84	0.06	1.84	0.06
Total Current assets	**1.97**	**0.22**	**2.43**	**0.65**
TOTAL ASSETS	**1.97**	**0.22**	**2.43**	**0.65**
II EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital	15.00	15.00	15.00	15.00
(b) Other Equity	(307.29)	(289.55)	(307.31)	(289.97)
Total Equity	**(292.29)**	**(274.55)**	**(292.31)**	**(274.97)**
LIABILITIES				
(1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	280.02	263.49	280.02	263.49
Total Non-Current Liabilities	**280.02**	**263.49**	**280.02**	**263.49**
(2) Current liabilities				
(a) Financial Liabilities				
(i) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises;	-	-	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	4.68	3.39	5.16	4.19
(iii) Other financial liabilities	9.45	7.56	9.45	7.56
(b) Other current liabilities	0.11	0.33	0.11	0.37
Total Current Liabilities	**14.24**	**11.28**	**14.72**	**12.12**
TOTAL EQUITY AND LIABILITES	**1.97**	**0.22**	**2.43**	**0.65**

For and on behalf of Board of Directors
For IDream Film Infrastructure Company Limited
(Formerly SoftBPO Global Services Limited)

SANTOSH APRAJ
Managing Director
DIN: 05197998

IDREAM FILM INFRASTRUCTURE COMPANY LTD.

Place: Mumbai
Date: 14/11/2019

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

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CIN No. L51900MH1981PLC025354 Website: www.idreamfilminfra.com, Email id: mca@ahaholdings.co.in, Tel No.022-67400900, Fax No:022 67400988

Unaudited Cash Flow Statement for the half year ended 30th September 2019

		Consolidated		Standalone	
		Half Year Ended 30th September 2019	Half Year Ended 30th September 2018	Half Year Ended 30th September 2019	Half Year Ended 30th September 2018
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit / (Loss) before Tax and after Extraordinary items	(19.17)	(16.96)	(19.57)	(16.90)
	Adjustment For :				
	Interest paid	14.16	12.49	14.16	12.49
	Interest received	-	-	(0.11)	(0.09)
	Sundry Balances written off				
	Allowance for Bad & Doubtful loans	-	-	0.86	0.09
	Operative Profit before Working Capital Changes	**(5.01)**	**(4.47)**	**(4.66)**	**(4.41)**
	Adjustment For :				
	(Increase) / Decrease in Other Current Assets	(1.78)	(1.49)	(1.78)	(1.49)
	Increase/(Decrease) in Trade Payable	0.96	1.20	1.30	1.19
	Increase/(Decrease) in Other Current Liabilities	(0.26)	(0.13)	(0.22)	(0.11)
	Cash Generation from Operations	**(6.09)**	**(4.89)**	**(5.37)**	**(4.82)**
	Direct Taxes	-	-	-	-
	Net Cash Flow from operating activities	**(6.09)**	**(4.89)**	**(5.37)**	**(4.82)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Loan to Subsidiary Company	-	-	(0.75)	0.00
	Net Cash used in investing activities	**-**	**-**	**(0.75)**	**0.00**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Loan from Holding Company	6.30	5.10	6.30	5.10
	Interest Paid	(0.21)	(0.17)	(0.21)	(0.17)
	Net Cash used in financing activities	**6.09**	**4.93**	**6.09**	**4.93**
D	**Net Change In Cash And Cash Equilants (A+B+C)**	**(0.00)**	**0.04**	**(0.03)**	**0.11**
	Cash and Cash Equivalents (Opening)	0.28	0.33	0.16	0.14
	Cash and Cash Equivalents (Closing)	0.28	0.37	0.13	0.25
		0.00	**0.04**	**(0.03)**	**0.11**

For and on behalf of Board of Directors
For IDream Film Infrastructure Company Limited
(Formerly SoftBPO Global Services Limited)

SANTOSH APRAJ
Managing Director
DIN: 05197998

IDREAM FILM INFRASTRUCTURE COMPANY LTD.

Place: Mumbai
Date: 14/11/2019

LIMITED REVIEW REPORT

The Board of Directors of **M/s. IDREAM FILM INFRASTRUCTURE COMPANY LIMITED, (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED),**

1. We have reviewed the accompanying statement of standalone unaudited financial results of M/s. IDREAM FILM INFRASTRUCTURE COMPANY LIMITED,(FORMERLY SOFTBPO GLOBAL SERVICES LIMITED, (the "Company") for the quarter and half year ended September 30, 2019. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes. Attention is drawn to the fact that the statement of standalone cash flow for the corresponding period from April 01, 2018 to September 30, 2018, as reported in the statement have been approved by the Company's Board of Directors but have not been subjected to review. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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.

3. Attention is drawn to Note No. (g), The company has accumulated losses in Standalone financial statements amounting Rs. 307.29 lakhs against the paid up capital of Rs. 15 lakhs. In view of the operational and growth plan of the company, the management is of the view that the company is a going concern.
Our opinion is not modified in respect of this matter.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone 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

For and on behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197

Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 19108374AAAAKS2410

Place: Mumbai
Date: November 14, 2019

F- 11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.

M L BHUWANIA AND CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

M L BHUWANIA AND CO LLP
CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
T : +91 22 6117 4949 F : +91 22 6117 4950 E : info@mlbca.in W : www.mlbca.in

LIMITED REVIEW REPORT

The Board of Directors of **M/s. IDREAM FILM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED),**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **IDREAM FILM INFRASTRUCTURE COMPANY LIMITED, (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations'). Attention is drawn to the fact that the statement of consolidated cash flows for the corresponding period from April 1, 2018 to September 30, 2018, as reported in the Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

4. The statement includes the results of the subsidiary i.e. AHA PARKS LIMITED.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

6. We did not review the interim financial results of the subsidiary included in the Statement, whose interim financial results reflect total assets of Rs. 0.46 lakhs as at September 30, 2019, total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. (5.47) lakhs and Rs. (10.76) lakhs and total comprehensive income of Rs. (5.47) lakhs and Rs. (10.76) lakhs for the quarter and half year ended September 30, 2019, respectively and cash inflows (net) Rs. 0.03 lakhs for the period ended September 30, 2019 as considered in the statement, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by another auditor whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the another auditor and the procedures performed by us as stated in paragraph 3 above.

M L BHUWANIA AND CO LLP MUMBAI CHARTERED ACCOUNTANTS

Our conclusion on the statement is not modified in respect of the above matters.

7. Attention is drawn to Note No. (g), The company has accumulated losses in Consolidated financial statements amounting Rs. 307.31 lakhs against the paid up capital of Rs. 15 lakhs. In view of the operational and growth plan of the company, the management is of the view that the company is a going concern. Our opinion is not modified in respect of this matter.

For and on behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197

Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 19108374AAAAKT8425

Place: Mumbai
Date: November 14, 2019

F- 11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.

M L BHUWANIA AND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI