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

30th May, 2022

To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy 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 30th May, 2022</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 Monday, 30th May, 2022 at 02:30 p.m. and concluded at 4.20 p.m., at Unit No. 404, New Udyog Mandir No. 2, Mogul Lane, Mahim (West), Mumbai - 400 016, the Board of Directors considered and approved the Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and year ended March 31, 2022 together with the Audit Report and unmodified opinion issue by M/s. M L Bhuwania and Co. LLP, Chartered Accountants (Firm Reg. No 101484W / W100197), Statutory Auditors of the Company.

We hereby enclose the following:

a. Copy of Audited (Standalone and Consolidated) Financial Results for the quarter and year ended March 31,2022 and Audit Report along with Unmodified opinion on Financial Results for the Quarter and year ended March 31, 2022, issued by the Statutory Auditors of the Company.
b. Declaration by Ms. Kalpana Morakhia, Managing Director of the company with respect to unmodified opinion on Financial Results, as received from Statutory Auditors of the Company.

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

KALPANA MORAKHIA
MANAGING DIRECTOR
DIN: 00336451

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

INDEPENDENT AUDITOR'S REPORT ON QUARTERLY AND YEAR TO DATE AUDITED 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)
Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **M/s. IDREAM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)** ("the Company") for the quarter and year ended March 31, 2022 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

ii. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("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 together with the ethical requirements that are relevant to our audit of the 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

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MUMBAI
CHARTERED ACCOUNTANTS

the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Emphasis of Matter

The Company has been continuously incurring operating losses and has negative net worth. In view of the Management, the company's accounts are prepared on going concern basis considering the fact that its holding company will provide continuous financial support.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding of 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 the 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 is 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 intends 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 Company's financial reporting process.

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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 control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of standalone annual financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' 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 standalone financial results 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.

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- 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.

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 control 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 standalone financial results for the quarter ended on March 31, 2022 and for the corresponding quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the year ended on March 31, 2022 and March 31, 2021 and the published year to date figures up to the period December 31, 2021 and December 31, 2020, being the date of the end of the third quarter of the respective financial year, which were subject to limited review, as required under the Listing Regulations.

For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 22108374AJWYBU5477

Place: Mumbai
Date: May 30, 2022

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

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F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
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INDEPENDENT AUDITOR'S REPORT ON QUARTERLY AND YEAR TO DATE AUDITED 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 FILM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **M/S. IDREAM FILM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)** ("Holding Company") and its subsidiary (holding company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2022 ("the Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditor on separate financial statements/ financial information of subsidiary, these consolidated financial results:

i. include the results of its Subsidiary Company i.e. AHA Parks Limited;

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

iii. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net loss, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2022.

M.L. BHUWANIA AND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("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 Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained along with the consideration of audit report of other auditor referred to in the paragraph titled "Other Matters" below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Emphasis of Matter

The Group has operating losses and has negative net worth. In view of the Management, the Group's accounts are prepared on going concern basis considering the fact that its ultimate holding company will provide continuous financial support.

Our opinion on the consolidated Ind AS financial statements above is not modified in respect of the above matter

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Management and Board of Directors of the entity included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding of the assets of the entity 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 the design, implementation and maintenance of adequate internal financial controls, that

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were operating effectively for ensuring 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, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the Management and Board of Directors of the entity included in the Group are responsible for assessing the ability of the entity 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 intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company included in the Group is responsible for overseeing the financial reporting process of the entities in the Group.

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 control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of consolidated annual financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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MUMBAI
CHARTERED ACCOUNTANTS

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' 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 ability of the Group 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 consolidated financial results 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 Group 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.

- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entity within the Group to express an opinion on the consolidated financial results. For the other entity included in the consolidated financial results, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para titled as "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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Other Matters

1. The consolidated financial results include the audited financial results of subsidiary i.e. AHA Parks Limited, whose financial statements reflect, before consolidation adjustments, total assets of Rs.0.48 Lakhs as at 31st March 2022, total revenue of Rs. 0.02 Lakhs and Rs. 0.02 Lakhs and total other comprehensive income of Rs. Nil and Rs. Nil for the quarter and year ended March 31, 2022 respectively, net profit /(loss) after tax of Rs. (0.50) Lakhs and Rs. (1.21) Lakhs for the quarter and year ended March 31, 2022 respectively and net cash inflow of Rs. 0.01 Lakhs for the year ended March 31, 2022. Financial statements of this subsidiary have been audited by another auditor. The independent auditors' reports on the financial statements / financial results / financial information of this entity have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the audit report of the other auditor and the procedures performed by us are as stated in the preceding paragraphs.

   Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

2. The consolidated financial results for the quarter ended March 31, 2022 and for the corresponding quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the year ended March 31, 2022 and March 31, 2021 and the published year to date figures up to the period December 31, 2021 and December 31, 2020, being the date of the end of the third quarter of the respective financial year, which were subject to limited review, as required under the Listing Regulations.

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

Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 22108374AJWYOF5391

Place: Mumbai
Date: May 30, 2022

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

M L BHUWANIA AND CO LLP * CHARTERED ACCOUNTANTS * MUMBAI

Continuation Sheet.....

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 Audited Financial Results for the quarter and year ended March 31, 2022

Sr. No	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31/3/2022 (Refer Note No. f.)	31/12/2021	31/3/2021 (Refer Note No. f.)	31/03/2022	31/03/2021	31/3/2022 (Refer Note No. f.)	31/12/2021	31/3/2021 (Refer Note No. f.)	31/03/2022	31/03/2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income from Operations**										
	(a) Income from Operations	-	-	-	-	-	-	-	-	-	-
	(b) Other Operating Income	0.86	0.10	0.08	1.14	0.29	0.78	-	0.02	0.78	0.02
	Total income from Operations (net)	**0.86**	**0.10**	**0.08**	**1.14**	**0.29**	**0.78**	**-**	**0.02**	**0.78**	**0.02**
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	7.15	7.16	(11.85)	28.47	12.93	7.15	7.16	(11.85)	28.47	12.93
	(f)Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-
	(g)Other expenses	2.22	2.80	2.44	10.46	10.50	2.52	2.82	2.99	9.94	10.78
	Total Expenses	**9.37**	**9.96**	**(9.41)**	**38.93**	**23.43**	**9.67**	**9.98**	**(8.86)**	**38.41**	**23.71**
3	**Profit/Loss from Operation before Exceptional items**	**(8.51)**	**(9.86)**	**9.49**	**(37.79)**	**(23.14)**	**(8.89)**	**(9.98)**	**8.88**	**(37.63)**	**(23.69)**
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-
5	**Total Profit/Loss before tax**	**(8.51)**	**(9.86)**	**9.49**	**(37.79)**	**(23.14)**	**(8.89)**	**(9.98)**	**8.88**	**(37.63)**	**(23.69)**
6	**Tax Expenses**										
	a. Current Tax	-	-	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-	-	-	-	-
7	**Net Profit/Loss for the period from continuing operations**	**(8.51)**	**(9.86)**	**9.49**	**(37.79)**	**(23.14)**	**(8.89)**	**(9.98)**	**8.88**	**(37.63)**	**(23.69)**
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**	**(8.51)**	**(9.86)**	**9.49**	**(37.79)**	**(23.14)**	**(8.89)**	**(9.98)**	**8.88**	**(37.63)**	**(23.69)**
13	**Other comprehensive income net of taxes**	-	-	-	-	-	-	-	-	-	-
14	**Total comprehensive Income for the period**	-	-	-	-	-	-	-	-	-	-
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
	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
16	**Reserves excluding revaluation reserve**	-	-	-	(405.39)	(367.61)	-	-	-	(406.12)	(368.49)
17	**Earning per equity share**										
	(a) Basic earnings (loss) per share	(5.67)	(6.57)	6.33	(25.19)	(15.43)	(5.93)	(6.65)	5.92	(25.09)	(15.79)
	(b) Diluted earnings (loss) per share	(5.67)	(6.57)	6.33	(25.19)	(15.43)	(5.93)	(6.65)	5.92	(25.09)	(15.79)

NOTES:

a. The results for the quarter and year ended ended March 31, 2022 were reviewed and recommended by the Audit Commitee and thereafter approved by the Board of Directors in it's meeting held on 30th May, 2022.

b. The 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.

c. 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".

d. The Audited financial results of the Company for the quarter and year ended March 31, 2022 are available on the Company's website i.e www.idreamfilminfra.com and also available on BSE's website ie. www.bseindia.com

e. The Audited statement of cash flow has been prepared under the indirect method as set out in Ind-AS- 7 on the " Statement of Cash Flows.

f. Figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

g. 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)

Kalpana Morakhia
Managing Director
DIN: 00336451

Place : Mumbai
Date: 30th May , 2022

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

Audited Statement of Assets & Liabilities as at March 31, 2022

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	As at 31.03.2022	**As at 31.03.2021**	**As at 31.03.2022**	**As at 31.03.2021**
I ASSETS				
(1) Current Assets				
(a) Financial assets				
(i) Cash and cash equivalents	0.16	0.11	0.27	0.21
(ii) Bank balances other than (i) above	-	-	0.29	0.29
(iii) Other financial assets	-	-	0.08	0.05
(b) Other current assets	0.05	0.05	0.05	0.06
Total Current assets	**0.21**	**0.16**	**0.69**	**0.61**
TOTAL ASSETS	**0.21**	**0.16**	**0.69**	**0.61**
II EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital	15.00	15.00	15.00	15.00
(b) Other Equity	(405.39)	(367.61)	(406.12)	(368.49)
Total Equity	**(390.39)**	**(352.61)**	**(391.12)**	**(353.49)**
LIABILITIES				
(1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	359.79	328.47	359.79	328.47
Total Non-Current Liabilities	**359.79**	**328.47**	**359.79**	**328.47**
(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	8.96	7.83	10.13	9.11
(ii) Other financial liabilities	21.54	16.12	21.54	16.12
(b) Other current liabilities	0.31	0.35	0.35	0.40
Total Current Liabilities	**30.81**	**24.30**	**32.02**	**25.63**
TOTAL EQUITY AND LIABILITES	**0.21**	**0.16**	**0.69**	**0.61**

For IDream Film Infrastructure Company Limited
(Formerly SoftBPO Global Services Limited)

Kalpana Shipal

Place: Mumbai
Date: 30th May, 2022

Kalpana Morakhia
Managing Director
DIN: 00336451

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

Cash Flow Statement for the year ended March 31, 2022

(Rs in Lakhs)

		Consolidated		Standalone	
		Year Ended March 31, 2022	**Year Ended March 31, 2021**	**Year Ended March 31, 2022**	**Year Ended March 31, 2021**
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit / (Loss) before Tax and after Extraordinary items	**(37.63)**	**(23.69)**	**(37.79)**	**(23.14)**
	Adjustment For :				
	Interest paid	28.47	12.93	28.47	12.93
	Interest received	(0.02)	(0.02)	(0.38)	(0.29)
	Allowance for Bad & Doubtful loans	-	-	1.37	0.90
	Operative Profit before Working Capital Changes	**(9.18)**	**(10.79)**	**(8.34)**	**(9.61)**
	Adjustments for working capital changes:				
	Increase/(Decrease) in Trade Payable	1.02	2.06	1.13	1.51
	Increase/(Decrease) in Other liabilities	(0.05)	(0.14)	(0.04)	(0.14)
	Cash Generation from Operations	**(8.21)**	**(8.88)**	**(7.26)**	**(8.24)**
	Direct Taxes	-	-		
	Net Cash Flow from operating activities	**(8.21)**	**(8.88)**	**(7.26)**	**(8.24)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Loan to subsidiary company	-	-	(0.97)	(0.61)
	Net Cash used in investing activities	**-**	**-**	**(0.97)**	**(0.61)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Loan from Holding Company	8.87	9.23	8.87	9.23
	Interest Paid	(0.60)	(0.51)	(0.60)	(0.51)
	Net Cash used in financing activities	**8.27**	**8.71**	**8.27**	**8.71**
D	**Net Change In Cash And Cash Equilants (A+B+C)**	**0.06**	**(0.16)**	**0.05**	**(0.14)**
	Cash and Cash Equivalents (Opening)	0.21	0.37	0.11	0.25
	Cash and Cash Equivalents (Closing)	0.27	0.21	0.16	**0.11**
		0.06	**(0.16)**	**0.05**	**(0.14)**

For IDream Film Infrastructure Company Limited
(Formerly SoftBPO Global Services Limited)

Kalpana Shipal

Kalpana Morakhia
Managing Director
DIN: 00336451

Date : 30th May, 2022
Place : Mumbai

30th May, 2022

To
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers, 1st Floor,
Dalal Street, Mumbai – 400 001

Scrip Code: 504375

Dear Sir,

Sub: Declaration of Unmodified opinion in the Auditor's Report for the financial year ended on 31st March, 2022

Ref: SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 on Disclosure of the Impact of Audit Qualifications by Listed Entities under Regulation 33 of SEBI (LODR)(Amendment) Regulations, 2016

Dear Sir/Madam,

In compliance with Regulation 33 of SEBI (Listings Obligations and Disclosure Requirements), 2015 and pursuant to SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm M/s. M L Bhuwania and Co. LLP, Chartered Accountants (Firm Reg. No 101484W / W100197), Statutory Auditors have issued an audit report with unmodified opinion in respect of the financial results of the quarter and year ended on March 31, 2022.

This is for your information and records.

Yours truly,
For IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(*Formerly SoftBPO Global Services Limited*)

Kalpana Shripal

KALPANA MORAKHIA
MANAGING DIRECTOR
DIN: 00336451