

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: L51900MH1981PLC025354
WEB: www.idreamfilminfra.com

13th August, 2021

To

Corporate Relationship Department

BSE Limited

P. J. Towers, 1st Floor,

Dalal Street, Mumbai – 400 001

Scrip Code: 504375

Dear Sir,

Sub.: Proceedings of the Meeting of the Board of Directors held on 13th August, 2021.

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 Friday, 13th August, 2021 at 2.00 p.m. and concluded at 3.30 p.m., at Unit No. 404, New Udyog Mandir No. 2, Mogul Lane, Mahim (West), Mumbai - 400 016, the Board of Directors *inter alia*:

1. Approved the Un-Audited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2021; and
2. Took on record the Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended 30th June, 2021;

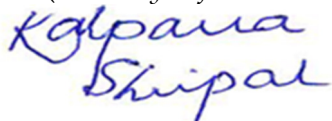
You are requested to kindly take note of the same.

Thanking You,

Yours faithfully,

For IDream Film Infrastructure Company Limited

(Formerly SoftBPO Global Services Limited)



KALPANA MORAKHIA

Managing Director

DIN: 00336451

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

Registered Office:- Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai - 400011

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

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

(Amount in Lakhs)

Sr. No	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		30/06/2021	31/03/2021 (Refer Note No (e.))	30/06/2020	31/03/2021	30/06/2021	31/03/2021 (Refer Note No (e.))	30/06/2020	31/03/2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income								
a	Revenue from operations								
b	Other income	0.08	0.08	0.07	0.29	-	0.02	-	0.02
	Total income	0.08	0.08	0.07	0.29	-	0.02	-	0.02
2	Expenses								
a	Cost of materials consumed	-	-	-	-	-	-	-	-
b	Purchases of stock-in-trade	-	-	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-
d	Employee benefit expense	-	-	-	-	-	-	-	-
e	Finance costs	6.98	(11.85)	8.60	12.93	6.98	(11.85)	8.60	12.93
f	Depreciation, depletion and amortisation expense	-	-	-	-	-	-	-	-
g	Other Expenses	2.66	2.44	2.47	10.50	2.19	2.99	2.52	10.78
	Total expenses	9.64	(9.41)	11.07	23.43	9.17	(8.86)	11.12	23.71
3	Total profit before exceptional items and tax	(9.56)	9.49	(11.00)	(23.14)	(9.17)	8.88	(11.12)	(23.69)
4	Exceptional items	-	-	-	-	-	-	-	-
5	Total profit before tax	(9.56)	9.49	(11.00)	(23.14)	(9.17)	8.88	(11.12)	(23.69)
6	Tax expense								
a	Current tax	-	-	-	-	-	-	-	-
b	Deferred tax	-	-	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-	-	-
7	Total profit (loss) for period	(9.56)	9.49	(11.00)	(23.14)	(9.17)	8.88	(11.12)	(23.69)
8	Other comprehensive income net of taxes	-	-	-	-	-	-	-	-
(A)(i)	Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-	-	-
(A)(ii)	Income Tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-	-	-
(B)(i)	Items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-
(B)(ii)	Income Tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-
	Total other comprehensive income net of taxes	-	-	-	-	-	-	-	-
9	Total Comprehensive Income (loss) for the period	(9.56)	9.49	(11.00)	(23.14)	(9.17)	8.88	(11.12)	(23.69)
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
b	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
11	Earnings per share								
i	Basic earnings (loss) per share from continuing and discontinued operations	(6.37)	6.33	(7.33)	(15.43)	(6.11)	5.92	(7.41)	(15.79)
ii	Diluted earnings (loss) per share from continuing and discontinued operations	(6.37)	6.33	(7.33)	(15.43)	(6.11)	5.92	(7.41)	(15.79)

NOTE

- The results for the Quarter ended June 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 13th August, 2021. The above results for the quarter ended June 30, 2021 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 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.
- As per the requirements of Ind AS-17, no disclosure is required as the Company is operating in single business segment
- The company and group has operating losses and has negative net worth. As per the Management, the company's Standalone Accounts and group's Consolidated Accounts are prepared on going concern basis considering the fact that its ultimate holding company will provide continuous financial support.
- Figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year and published year to date figure upto the third quarter of financial year ended March 31, 2021.
- Previous quarter figures have been regrouped / rearranged wherever considered necessary.
- The Unaudited Standalone financial results of the Company for the quarter ended June 30, 2021 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE website ie. www. bseindia.com

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

Kalpna S. Morakhia

Kalpana S. Morakhia
 Managing Director
 DIN: 00336451

Place: Mumbai
 Date: 13th August, 2021

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

LIMITED REVIEW REPORT

To

The Board of Directors of

M/S. IDREAM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/S. IDREAM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED) ("the Company") for the quarter ended June 30, 2021 ("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").
2. This statement is the responsibility of the Company's Management and has been approved by the 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 Listing Regulations. Our responsibility is to issue a report on the statements 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. 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.
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



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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.

5. 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.

6. The standalone financial results for the quarter ended on March 31, 2021 are the balancing figures between the audited figures in respect of the year ended on March 31, 2021 and the published year to date figures up to the period 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 behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197



Vijay Kumar Jain
Partner
Membership No. 108374
UDIN: 21108374AAAAIS3188

Place: Mumbai
Date: August 13, 2021

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



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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED CONSOLIDATED QUARTERLY FINANCIAL RESULTS OF M/S. IDREAM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

LIMITED REVIEW REPORT

To

The Board of Directors of

M/S. IDREAM INFRASTRUCTURE COMPANY LIMITED (FORMERLY SOFTBPO GLOBAL SERVICES LIMITED)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/S. IDREAM 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, 2013 as amended ('Listing Regulations').
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. 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. AIIA PARKS LIMITED



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5. The consolidated financial results for the quarter ended on March 31, 2021 are the balancing figures between the audited figures in respect of the year ended on March 31, 2021 and the published year to date figures up to the period 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.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consolidation of the review reports of the other auditors referred to in paragraph 8 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.

7. 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.

8. We did not review the interim financial results of the subsidiary included in the Statement, whose interim financial results reflect total revenue of Nil, total net loss of Rs. 0.24 lakhs and total comprehensive loss of Rs. 0.24 lakhs for the quarter ended June 30, 2021 as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by another auditor whose report has 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 this subsidiary, is based solely on the reports of the another auditor and the procedures performed by us as stated in paragraph 3 above.

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

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



Vijay Kumar Jain
Partner
Membership No. 108374
UJIN: 21108374A A A A IT5143

Place: Mumbai
Date: August 13, 2021

F- 11, 3rd Floor, Manek Mahal,
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