

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

November 26, 2025

To,
BSE Limited
Listing Department, Floor 25, P.J. Towers,
Dalal Street, Mumbai – 400001.
Scrip Code: 504375

ISIN: INE459E01012

Dear Sir/Ma'am,

Sub: Revised Unaudited Financial Results (Standalone and Consolidated) and Limited Review Report for the Half Year ended September 30, 2025

Respected Sir/Madam,

In continuation to our earlier communication dated November 13, 2025, and in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, we are submitting the revised unaudited financial results (Standalone and Consolidated) for the half year ended September 30, 2025, along with the updated Limited Review Report, as per the prescribed format under SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

This revised submission appropriately addresses and rectifies the discrepancies highlighted by BSE in the previous submission. The updated documents have been duly uploaded and enclosed herewith for your kind reference.

We request you to kindly take the revised documents on record and regret any inconvenience caused. We trust the revised submission meets your requirements.

Thanking you,
Yours faithfully,

For IDream Film Infrastructure Company Limited
(Formerly Known as Softbpo Global Services Limited)

Kalpana 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 half Year ended Sept 30, 2025

Sr. No	Particulars	Standalone						Consolidated					
		Quarter ended			Half Year ended		Year ended	Quarter ended			Half Year ended		Year ended
		30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25	30-09-25	30-06-25	30-09-24	30-09-25	30-09-24	31-03-25
	(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	0.13	0.26	0.26	0.53	0.13	-	-	0.13	-	
	Total income from Operations (net)	0.13	0.13	0.13	0.26	0.26	0.53	0.13	-	-	0.13	-	
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	2.40	2.36	2.20	4.76	4.31	8.91	2.40	2.36	2.20	4.76	4.31	
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	
	(g) Other expenses	3.22	2.41	2.81	5.63	5.49	12.72	3.22	2.40	2.87	5.60	5.48	
	Total Expenses	5.62	4.77	5.01	10.39	9.80	21.63	5.62	4.76	5.07	10.36	9.79	
3	Profit/Loss from Operation before Exceptional items	(5.49)	(4.64)	(4.88)	(10.13)	(9.54)	(21.10)	(5.49)	(4.76)	(5.07)	(10.23)	(9.79)	
4	Exceptional Items (Refer Note g)	-	-	-	-	-	-	-	-	-	-	-	
5	Total Profit/Loss before tax	(5.49)	(4.64)	(4.88)	(10.13)	(9.54)	(21.10)	(5.49)	(4.76)	(5.07)	(10.23)	(9.79)	
6	Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	
	a. Current Tax	-	-	-	-	-	-	-	-	-	-	-	
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	
	Total tax expenses	-	-	-	-	-	-	-	-	-	-	-	
7	Net Profit/Loss for the period from continuing operations	(5.49)	(4.64)	(4.88)	(10.13)	(9.54)	(21.10)	(5.49)	(4.76)	(5.07)	(10.23)	(9.79)	
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	(5.49)	(4.64)	(4.88)	(10.13)	(9.54)	(21.10)	(5.49)	(4.76)	(5.07)	(10.23)	(9.79)	
13	Other comprehensive income net of taxes	-	-	-	-	-	-	-	-	-	-	-	
14	Total comprehensive Income for the period	(5.49)	(4.64)	(4.88)	(10.13)	(9.54)	(21.10)	(5.49)	(4.76)	(5.07)	(10.23)	(9.79)	
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	-	-	-	-	-	(467.57)	-	-	-	-	(468.89)	
17	Earning per equity share	-	-	-	-	-	-	-	-	-	-	-	
	(a) Basic earnings (loss) per share	(3.66)	(3.09)	(3.25)	(6.75)	(6.36)	(14.07)	(3.66)	(3.17)	(3.38)	(6.82)	(6.53)	
	(b) Diluted earnings (loss) per share	(3.66)	(3.09)	(3.25)	(6.75)	(6.36)	(14.07)	(3.66)	(3.17)	(3.38)	(6.82)	(6.53)	

NOTES:

- The results for the quarter and half year ended Sept 30, 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held thereafter on November 13, 2025.
- 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)

Kalpna Morakhia

Kalpana Morakhia
Managing Director
DIN: 00336451

Place : Mumbai
Date: 13th Nov, 2025

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

Statement of Un-Audited Assets & Liabilities for half year ended 30th Sept, 2025

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	As at 30.09.25	As at 31.03.2025	As at 30.09.25	As at 31.03.2025
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I ASSETS				
I Current Assets				
(a) Financial assets				
(i) Cash and cash equivalents	0.13	0.08	0.31	0.26
(b) Other current assets	1.97	-	1.97	-
Total Current assets	2.10	0.08	2.28	0.26
TOTAL ASSETS	2.10	0.08	2.28	0.26
II EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital	15.00	15.00	15.00	15.00
(b) Other Equity	(477.68)	(467.57)	(479.12)	(468.89)
Total Equity	(462.68)	(452.57)	(464.12)	(453.89)
LIABILITIES				
(1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	106.38	104.21	106.38	104.21
Total Non-Current Liabilities	106.38	104.21	106.38	104.21
(2) Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	297.11	296.21	297.11	296.21
(ii) 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	10.62	6.53	12.15	7.95
(iii) Other financial liabilities	48.47	44.18	48.47	44.17
(c) Other current liabilities	2.20	1.52	2.29	1.61
Total Current Liabilities	358.40	348.44	360.02	349.94
TOTAL EQUITY AND LIABILITIES	2.10	0.08	2.28	0.26

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

*Kalpna
Shirpal*

Place: Mumbai
Date: 13th Nov, 2025

Kalpana Morakhia
Managing Director
DIN: 00336451

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

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Cash Flow Statement for the half year ended 30th Sept, 2025

(Rs in Lakhs)

	Consolidated		Standalone	
	Half Year Ended September 30, 2025	Half Year Ended September 30, 2024	Half Year Ended September 30, 2025	Half Year Ended September 30, 2024
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before Tax and after Extraordinary items	(10.23)	(9.79)	(10.11)	(9.54)
<u>Adjustment For :</u>				
Interest paid	4.76	4.31	4.76	4.31
Interest received	-	-	(0.26)	(0.26)
Allowance for Bad & Doubtful assets	-	-	0.26	0.26
Operative Profit before Working Capital Changes	(5.47)	(5.48)	(5.36)	(5.24)
<u>Adjustments for working capital changes:</u>				
(Increase) / Decrease in Other Current Assets	(1.97)	(1.92)	(1.97)	(1.92)
Increase/(Decrease) in Trade Payable	4.20	0.62	4.09	0.37
Increase/(Decrease) in Other liabilities	0.67	(0.14)	0.68	(0.14)
Cash Generation from Operations	(2.56)	(6.92)	(2.55)	(6.92)
Direct Taxes	-	-		
Net Cash Flow from operating activities	(2.56)	(6.92)	(2.55)	(6.92)
B CASH FLOW FROM INVESTING ACTIVITIES				
Loan to subsidiary company	-	-	(0.26)	(0.26)
Interest received	-	-	0.26	0.26
Net Cash used in investing activities	-	-	-	-
C CASH FLOW FROM FINANCING ACTIVITIES				
Loan from Holding Company	7.36	11.02	7.36	11.02
Interest Paid	(4.76)	(4.31)	(4.76)	(4.31)
Net Cash used in financing activities	2.60	6.71	2.60	6.71
D Net Change In Cash And Cash Equivalents (A+B+C)	0.05	(0.21)	0.05	(0.21)
Cash and Cash Equivalents (Opening)	0.26	0.53	0.08	0.35
Cash and Cash Equivalents (Closing)	0.31	0.32	0.13	0.14
	0.05	(0.21)	0.05	(0.21)

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

*Kalpna
Shirpal*

Kalpana Morakhia
Managing Director
DIN: 00336451

Date: 13th Nov , 2025
Place : Mumbai

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 half year ended September 30, 2025 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: 104746W/W100096



Kunal Vakharia

Partner

Membership No.: 148916

UDIN: 25148916BMKNTC7728

Place: Mumbai

Date: 13th November 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 half year ended September 30, 2025 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: 25148916BMKNTD3361

Place: Mumbai

Date: 13th November 2025

