

To,  
The Chief General Manager  
Listing Operation,  
BSE Limited,  
20<sup>th</sup> Floor, P. J. Towers,  
Dalal Street,  
Mumbai – 400 001.

Dear Sir/Ma'am,

**Sub: Application for “In-principal approval” prior to issue and allotment of 26,64,03,280 Equity Shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

I, Vipul Rojasara, Practicing Chartered Accountant, have verified the relevant records, documents, statutory registers, disclosures, Board resolutions, valuation reports and other related papers of **IDream Film Infrastructure Company Limited (formerly known as Softbpo Global Services Limited) (“the Company”)** in connection with the proposed preferential issue of equity shares as approved by the Board of Directors in its meeting held on December 22, 2025, in terms of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and hereby certify that:

- a) None of the proposed allottee(s) have ever held any equity shares of the Company and have not sold any equity shares of the Company during the 90 trading days preceding the relevant date (the said period). Further, none of the entities forming part of the promoter or promoter group of the Company has sold any equity shares of the Company during the said period.
- b) The proposed allottee(s) do not hold any equity shares of the Company for a period starting from the relevant date till the date of preferential allotment, except to the extent disclosed and permitted under the applicable SEBI Regulations.
- c) The pre-preferential shareholding of each of the proposed allottee(s), if any, has been locked in in accordance with Regulation 167(6) of the SEBI (ICDR) Regulations, 2018. Further, there has been no sale or pledge of the pre-preferential holding of the proposed allottee(s) from December 19, 2025 till the commencement of the applicable lock-in period.

Sr. No.	Name of Proposed Allottee	DP ID	Client ID	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
					From	To		
1.	Northvale Capital Partners Private Limited (Acquirer)	13016700	00881296	Nil	N.A.	N.A.	N.A.	N.A.

2.	HCFMI (S) Private Limited (PAC)	13016700	01017411	Nil	N.A.	N.A.	N.A.	N.A.
3.	Norfolk Resources Private Limited (PAC)	13016700	01017483	Nil	N.A.	N.A.	N.A.	N.A.
4.	Norfolk Technologies Private Limited (PAC)	13016700	01021810	Nil	N.A.	N.A.	N.A.	N.A.
5.	Yung Kug Kim (PAC)	13016700	01020781	Nil	N.A.	N.A.	N.A.	N.A.
6.	Woo Yeol Cho (PAC)	13016700	01020494	Nil	N.A.	N.A.	N.A.	N.A.
7.	Jung Min An (PAC)	13016700	01020711	Nil	N.A.	N.A.	N.A.	N.A.
8.	Sangjoon Lee	13016700	01020777	Nil	N.A.	N.A.	N.A.	N.A.
9.	Dong Su Kim	13016700	01020724	Nil	N.A.	N.A.	N.A.	N.A.
10.	The Yaar Association	13016700	01023290	Nil	N.A.	N.A.	N.A.	N.A.
11.	G-Knot	13016700	01023117	Nil	N.A.	N.A.	N.A.	N.A.
12.	Ben Alan Murphey	13016700	01019628	Nil	N.A.	N.A.	N.A.	N.A.
13.	Limbaugh Capital LLC	13016700	01019062	Nil	N.A.	N.A.	N.A.	N.A.
14.	Rajendra Raajibhai Patel	13016700	01022054	Nil	N.A.	N.A.	N.A.	N.A.
15.	Narinder Pal Yadav	IN304295	28965819	Nil	N.A.	N.A.	N.A.	N.A.
16.	Kartik Rajnikant Patel	13016700	01021221	Nil	N.A.	N.A.	N.A.	N.A.
17.	Jayni Edge Wholesaler LLC	13016700	01022073	Nil	N.A.	N.A.	N.A.	N.A.

- d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018.
- e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.



To,  
The Chief General Manager  
Listing Operation,  
BSE Limited,  
20<sup>th</sup> Floor, P. J. Towers,  
Dalal Street,  
Mumbai – 400 001.

Dear Sir/Ma'am,

**Sub: Application for “In-principal approval” prior to issue and allotment of 40,00,000 Equity Shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

I, **Vipul Rojasara, Practicing Chartered Accountant**, have verified the relevant records, documents, statutory registers, disclosures, Board resolutions, valuation reports and other related papers of **IDream Film Infrastructure Company Limited (formerly known as Softbpo Global Services Limited) (“the Company”)** in connection with the proposed preferential issue of equity shares as approved by the Board of Directors in its meeting held on December 22, 2025, in terms of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and hereby certify that:

- a) None of the proposed allottee(s) have ever held any equity shares of the Company and have not sold any equity shares of the Company during the 90 trading days preceding the relevant date (the said period). Further, none of the entities forming part of the promoter or promoter group of the Company has sold any equity shares of the Company during the said period.
- b) The proposed allottee(s) do not hold any equity shares of the Company for a period starting from the relevant date till the date of preferential allotment, except to the extent disclosed and permitted under the applicable SEBI Regulations.
- c) The pre-preferential shareholding of each of the proposed allottee(s), if any, has been locked in in accordance with Regulation 167(6) of the SEBI (ICDR) Regulations, 2018. Further, there has been no sale or pledge of the pre-preferential holding of the proposed allottee(s) from December 19, 2025 till the commencement of the applicable lock-in period.

Sr. No.	Name of Proposed Allottee	DP ID	Client Id	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
					From	To		
1.	Northvale Capital Partners Private Limited	13016700	00881296	Nil	N.A.	N.A.	N.A.	N.A.

- d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018.

- e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.
- f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that for the proposed preferential issue, the price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the Article of Association (AoA) of the company and as per the applicable provisions of SEBI (ICDR)."
- g) The total proposed allotment to the allottee(s) and persons acting in concert in the present preferential issue during the financial year 2025-26 is more than 5% of the post-issue fully diluted equity share capital of the Company.

This certificate is issued at the request of the Company for submission to BSE Limited for the purpose of obtaining in-principle approval for the Preferential Allotment.

**For, Vipul Rojasara & Co.**

**Chartered Accountants**

**FRN No. 149236W**

ROJASARA  
VIPULBHAI  
PRABHUBH  
AI

Digitally signed by ROJASARA VIPULBHAI  
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**Vipul P Rojasara**

**Proprietor**

**Membership No.: 188486**

**UDIN: 25188486QFQAX03783**

**Date: December 22, 2025**

**Place: Ahmedabad**

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The Chief General Manager  
Listing Operation,  
BSE Limited,  
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**Sub: Application for “In-principle approval” prior to issue and allotment of 40,00,000 Equity Shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

1. **I, Vipul Rojasara, Practicing Chartered Accountant**, hereby certify that the minimum issue price for the proposed preferential issue of **Idream Film Infrastructure Company Limited (Formerly known as Softbpo Global Services Limited)** based on the pricing formula prescribed under ~~Regulation 164~~/ Regulation 165 of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 has been worked out at Rs. 10/- (Rupees Ten Only).
2. The relevant date for the purpose of determination of the aforesaid minimum issue price is Friday, December 19, 2025, being the date 30 days prior to the date of the shareholders' meeting held to consider the proposed preferential issue.
3. The highest trading volume in respect of the equity shares of the Company during the preceding ninety (90) trading days prior to the relevant date has been recorded on BSE Limited, and accordingly the BSE trading data has been considered for the purpose of price computation.
4. The Equity Shares of the Company are listed on BSE Limited. The Equity Shares of the Company are infrequently traded in accordance with the SEBI ICDR Regulations. Therefore, the price is determined pursuant to Regulation 165 and Regulation 166A of the SEBI ICDR Regulations. The Articles of Association of the Company does not provide for a method of determination which results in a floor price higher than that determined under SEBI ICDR Regulations. As the proposed allotment is of more than five per cent. of the post issue fully diluted share capital of the Company to the proposed allottees a valuation report from an independent registered valuer is obtained pursuant to Regulation 166A of the SEBI ICDR Regulations. Accordingly, and as per the provisions of the SEBI ICDR Regulations, as provided by the valuation report, the Equity Shares will be issued at a price of Rs. 10/- (Rupees Ten Only) per Equity Share which is not less than the price as determined by the registered valuer. The valuation report from the Independent Registered Valuer has been attached herewith.
5. I further certify that the Articles of Association of the Company do not provide for any method of determination of price which results in a floor price higher than that determined under the



**VIPUL ROJASARA & CO.**

**CHARTERED ACCOUNTANTS**

SEBI (ICDR) Regulations, 2018, and therefore, the price computed as per the ICDR Regulations has been considered as the applicable floor price.

**For, Vipul Rojasara & Co.**

**Chartered Accountants**

**FRN No. 149236W**

ROJASARA  
VIPULBHAI  
PRABHUB  
HAI

**Vipul P Rojasara**

**Proprietor**

**Membership No.: 188486**

**UDIN: 25188486QWFXFF9220**

**Date: December 22, 2025**

**Place: Ahmedabad**

To,  
**The Chief General Manager**  
**Listing Operation,**  
**BSE Limited,**  
20<sup>th</sup> Floor, P. J. Towers,  
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Dear Sir/Ma'am,

**Sub: Application for “In-principle approval” prior to issue and allotment of 26,64,03,280 Equity Shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

1. **I, Vipul Rojasara, Practicing Chartered Accountant,** hereby certify that the minimum issue price for the proposed preferential issue of **Idream Film Infrastructure Company Limited (Formerly known as Softbpo Global Services Limited)** based on the pricing formula prescribed under ~~Regulation 164~~/ Regulation 165 of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 has been worked out at Rs. 10/- (Rupees Ten Only).
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3. The highest trading volume in respect of the equity shares of the Company during the preceding ninety (90) trading days prior to the relevant date has been recorded on BSE Limited, and accordingly the BSE trading data has been considered for the purpose of price computation.
4. The Equity Shares of the Company are listed on BSE Limited. The Equity Shares of the Company are infrequently traded in accordance with the SEBI ICDR Regulations. Therefore, the price is determined pursuant to Regulation 165 and Regulation 166A of the SEBI ICDR Regulations. The Articles of Association of the Company does not provide for a method of determination which results in a floor price higher than that determined under SEBI ICDR Regulations. As the proposed allotment is of more than five per cent. of the post issue fully diluted share capital of the Company to the proposed allottees a valuation report from an independent registered valuer is obtained pursuant to Regulation 166A of the SEBI ICDR Regulations. Accordingly, and as per the provisions of the SEBI ICDR Regulations, as provided by the valuation report, the Equity Shares will be issued at a price of Rs. 10/- (Rupees Ten Only) per Equity Share which is not less than the price as determined by the registered valuer. The valuation report from the Independent Registered Valuer has been attached herewith.
5. The proposed transaction is structured as a share swap arrangement, pursuant to which the shareholders of E-Tunnel shall be allotted Equity Shares of IDream Film Infrastructure Company Limited in accordance with the valuation report. Accordingly, for every 1 (one)

equity share of face value KRW 500 held in E-Tunnel, 121 (One Hundred Twenty-One) Equity Shares of face value Rs. 10/- (Rupees Ten Only) each of IDream Film Infrastructure Company Limited shall be issued to the eligible shareholders of E-Tunnel. The valuation report obtained from the Independent Registered Valuer is attached herewith.

6. I further certify that the Articles of Association of the Company do not provide for any method of determination of price which results in a floor price higher than that determined under the SEBI (ICDR) Regulations, 2018, and therefore, the price computed as per the ICDR Regulations has been considered as the applicable floor price.

**For, Vipul Rojasara & Co.**  
**Chartered Accountants**  
**FRN No. 149236W**

ROJASARA  
VIPULBHAI  
PRABHUBHAI

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**Vipul P Rojasara**  
**Proprietor**  
**Membership No.: 188486**  
**UDIN: 25188486QWFXFF9220**

**Date: December 22, 2025**  
**Place: Ahmedabad**