

# 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](http://www.idreamfilminfra.com)

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February 13, 2026

To,

**BSE Limited**

Listing Department, Floor 25, P.J. Towers,  
Dalal Street, Mumbai – 400001.

**Scrip Code: 504375**

**ISIN: INE459E01012**

Dear Sir/Ma'am,

***Sub: Outcome of the Meeting of the Board of Directors held on Friday, February 13, 2026.***

With reference to the captioned subject and pursuant to Regulation 30 read with Schedule III 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, February 13, 2026 at 05:00 P.M. and concluded 07:00 P.M., inter alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended December 31, 2025 along with Limited Review Report issued by Statutory Auditors of the Company.

Copies of the aforesaid Unaudited Financial Results (Standalone & Consolidated) for the quarter ended December 31, 2025, as approved by the Board and the Limited Review Report are enclosed herewith for your records.

You are requested to kindly take note of the same.

This is for your information and records.

Thanking you,

Yours faithfully,

**For IDream Film Infrastructure Company Limited**

*(Formerly Known as Softbpo Global Services Limited)*

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**Kalpna Morakhia**

**Managing Director**

**DIN: 00336451**

# 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,

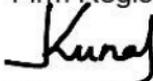
**The Board of Directors of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) ("Company")**

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 nine months ended December 31, 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: 26148916RNUPUO6164

Place: Mumbai

Date: 13<sup>th</sup> February 2026



# 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,

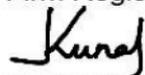
**The Board of Directors of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBPO Global Services Limited) ("Company")**

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 nine months ended December 31, 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 for a period from 01<sup>st</sup> April 2025 to 10<sup>th</sup> December 2025 on account of sale of subsidiary.
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: 26148916RDFRTC3026

Place: Mumbai

Date: 13<sup>th</sup> February 2026



**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 67400958

(Rs in Lakhs)

**Statement of Un-Audited Standalone and Consolidated Financial Results for the quarter and nine months ended Dec 31st, 2025**

Sr. No	Particulars	Standalone						Consolidated					
		Quarter ended		Nine Month ended		Year ended		Quarter ended		Nine Month ended		Year ended	
		31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25	31-12-2025 (Refer note e)	30-09-25	31-12-24	31-12-2025 (Refer note e)	31-12-24	31-03-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	<b>Income from Operations</b>												
	(a) Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-	
	(b) Other Operating Income	0.13	0.13	0.13	0.40	0.40	0.53	0.03	0.13	-	0.16	-	
	<b>Total income from Operations (net)</b>	<b>0.13</b>	<b>0.13</b>	<b>0.13</b>	<b>0.40</b>	<b>0.40</b>	<b>0.53</b>	<b>0.03</b>	<b>0.13</b>	-	<b>0.16</b>	-	
2	<b>Expenses</b>												
	(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	2.42	2.40	2.30	7.18	6.61	8.91	2.42	2.40	2.30	7.18	6.61	
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	
	(g) Other expenses	12.28	3.22	3.54	17.91	9.03	12.72	12.22	3.22	3.52	17.84	9.00	
	<b>Total Expenses</b>	<b>14.70</b>	<b>5.62</b>	<b>5.84</b>	<b>25.09</b>	<b>15.64</b>	<b>21.63</b>	<b>14.64</b>	<b>5.62</b>	<b>5.82</b>	<b>25.02</b>	<b>15.61</b>	
3	<b>Profit/Loss from Operation before Exceptional items</b>	<b>(14.57)</b>	<b>(5.49)</b>	<b>(5.71)</b>	<b>(24.69)</b>	<b>(15.24)</b>	<b>(21.10)</b>	<b>(14.61)</b>	<b>(5.49)</b>	<b>(5.82)</b>	<b>(24.86)</b>	<b>(15.61)</b>	
4	Exceptional Items (Refer Note e)	-	-	-	-	-	-	-	-	-	-	-	
5	Reversal of loss on Disposal of Subsidiary	5.00	-	-	3.00	-	-	264.18	-	-	264.18	-	
6	<b>Total Profit/Loss before tax</b>	<b>(9.57)</b>	<b>(5.49)</b>	<b>(5.71)</b>	<b>(19.69)</b>	<b>(15.24)</b>	<b>(21.10)</b>	<b>249.57</b>	<b>(5.49)</b>	<b>(5.82)</b>	<b>239.32</b>	<b>(15.61)</b>	
7	<b>Tax Expenses</b>												
	a. Current Tax	-	-	-	-	-	-	-	-	-	-	-	
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
8	<b>Net Profit/Loss for the period from continuing operations</b>	<b>(9.57)</b>	<b>(5.49)</b>	<b>(5.71)</b>	<b>(19.69)</b>	<b>(15.24)</b>	<b>(21.10)</b>	<b>249.57</b>	<b>(5.49)</b>	<b>(5.82)</b>	<b>239.32</b>	<b>(15.61)</b>	
9	<b>Profit /Loss from discontinued operations before tax</b>	-	-	-	-	-	-	-	-	-	-	-	
10	<b>Tax expenses of discontinued operations</b>	-	-	-	-	-	-	-	-	-	-	-	
11	<b>Net profit/loss from discontinued operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
12	<b>Share of Profit/Loss of associates and joint ventures accounted for using equity method</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13	<b>Total Profit/Loss for period</b>	<b>(9.57)</b>	<b>(5.49)</b>	<b>(5.71)</b>	<b>(19.69)</b>	<b>(15.24)</b>	<b>(21.10)</b>	<b>249.57</b>	<b>(5.49)</b>	<b>(5.82)</b>	<b>239.32</b>	<b>(15.61)</b>	
14	<b>Other comprehensive income net of taxes</b>	-	-	-	-	-	-	-	-	-	-	-	
15	<b>Total comprehensive income for the period</b>	<b>(9.57)</b>	<b>(5.49)</b>	<b>(5.71)</b>	<b>(19.69)</b>	<b>(15.24)</b>	<b>(21.10)</b>	<b>249.57</b>	<b>(5.49)</b>	<b>(5.82)</b>	<b>239.32</b>	<b>(15.61)</b>	
16	<b>Details of Equity share capital</b>												
	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	
17	<b>Reserves excluding revaluation reserve</b>	-	-	-	-	-	(467.37)	-	-	-	-	(468.89)	
18	<b>Earning per equity share</b>												
	(a) Basic earnings / (loss) per share	(6.38)	(3.66)	(3.81)	(13.13)	(10.16)	(14.07)	166.38	(3.66)	(3.88)	159.55	(10.41)	
	(b) Diluted earnings / (loss) per share	(6.38)	(3.66)	(3.81)	(13.13)	(10.16)	(14.07)	166.38	(3.66)	(3.88)	159.55	(10.41)	

**NOTES:**

a. The results for the quarter and nine month ended Dec 31st, 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held thereafter on February 13, 2026.

b. 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.

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. **Execution of Share Purchase Agreement, Preferential Issue and Proposed Overseas Acquisition:**  
On 22nd December 2025, the Board of Directors of Idream Film Infrastructure Company Limited ("The Company") approved the execution of a Share Purchase Agreement ("SPA") between the Promoters, M/s. AHA Holdings Private Limited, and M/s. Northvale Capital Partners Private Limited, Singapore ("Proposed Acquirer"), for acquisition of 90,000 (Ninety Thousand) equity shares of the Company, along with proposed change in control of the Company after successful takeover of the Company. The aforesaid transaction shall be subject to receipt of requisite approvals from the Securities and Exchange Board of India ("SEBI") under the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI (SAST) Regulations") and other applicable regulatory authorities and subsequent execution of the Takeover Process.  
Further, the Board had recommended the issue of up to 40,00,000 (Forty Lakhs) equity shares of face value ₹10/- each to M/s. Northvale Capital Partners Private Limited, Singapore on a preferential basis (on cash basis) at an issue price of ₹10/- per equity share, in accordance with Section 62(1)(c) and other applicable provisions of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The preferential issue was approved by the shareholders at the Extra Ordinary General Meeting ("EOGM") of the Company held on 27th January 2026 and the company is now awaiting regulatory approvals from the Bombay Stock Exchange, including approvals under the SEBI (SAST) Regulations.  
Additionally, the Board had recommended the acquisition of 22,01,680 equity shares, representing 100% stake in E-Tunnel Inc., South Korea ("E-Tunnel"/ "Target Company"), on a share swap basis. The consideration shall be discharged through preferential allotment of up to 26,64,03,280 equity shares of ₹10/- each of the Company at an issue price of ₹10/- per share to all the existing shareholders of E-Tunnel, for consideration other than cash, in compliance with Section 62(1)(c) of the Companies Act, 2013 and Chapter V of the SEBI (ICDR) Regulations, 2018. The said acquisition of E-Tunnel and preferential allotment on Swap basis has been approved by the shareholders at the Extra Ordinary General Meeting ("EOGM") of the Company held on 27th January 2026 and the company is now awaiting regulatory approvals from the Bombay Stock Exchange, including approvals under the SEBI (SAST) Regulations.  
The Company has made payment of processing fee to BSE Limited towards in-principle approval for the proposed preferential issues on cash basis and on swap basis prior to December 2025.  
The above transactions, collectively, are expected to result in change of control of the Company and acquisition of E-Tunnel subject to receipt of the applicable statutory and regulatory approvals.

e. **Exceptional item - Disposal of subsidiary:**  
On 10th December 2025, the Board of Directors unanimously approved the transfer of 50,000 (Fifty Thousand) equity shares of ₹s. 10/- each, constituting the entire shareholding of AHA Parks Limited (the subsidiary company), from Idream Film Infrastructure Company Limited (Beneficial Owner & Holder on Record) to AHA Holdings Private Limited for a consideration of ₹s. 5 Lakhs. The deconsolidation of subsidiary resulted in reversal of loss on disposal of subsidiary which has been presented as "Exceptional Item" in the result. Thus, the figures of the subsidiary under consolidated financial results have been presented for a period from 1st April 2025 to 10th December 2025.

d. 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 Feb , 2026