

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: 24381374 CIN No. L51900MH1981PLC025354 WEB : Idreamfilminfrastructure.com

5th September, 2014

To
Corporate Relationship Department
BSE Limited,
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 504375

Sub.: Filing of six copies of Annual Report 2013-2014.

Dear Sir,

With reference to the above, we are enclosing herewith six copies of the Annual Report of the Company for your records.

FORM A

| | | |
|----|--|--|
| 1. | Name of the company | IDream Film Infrastructure Company Limited (Formerly Known as SoftBpo Global Services Limited) |
| 2. | Annual financial statements for the year ended | 31 st March, 2014 |
| 3. | Type of Audit Observation | Matter of Emphasis |
| | Draw attention to: relevant notes in the annual financial statements and; Management response to the qualification in the directors report: | - Matter of Emphasis in the Auditors' Report for the financial year ending 31 st March, 2014. - Matter of Emphasis As per the observation made by the Auditors in their report, your Company has incurred losses in the current as well as previous years. The Company's accumulated losses exceed its net worth at the balance sheet date resulting in negative net worth. However the Company's accounts are maintained on a going concern basis in view of the undertaking from its Holding Company for continuous financial support. |

IDream Film Infrastructure Company Limited

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| | | |
|----|--------------------------|---|
| 4. | Frequency of Observation | Negative Net Worth of the Company – since FY 2010-2011. |
|----|--------------------------|---|

Thanking You,

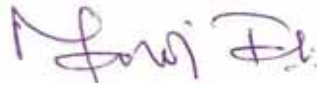
For IDream Film Infrastructure Company Ltd.
(Formerly: SoftBpo Global Services Ltd.)


Vidhyut Jain

Director & Compliance Officer



For Kanu Doshi Associates
Chartered Accountant



Manoj Kumar Pati
Partner

M. No. 504536



IDream Film Infrastructure Company Limited

Annual Report

2013 - 2014

Index

BOARD OF DIRECTORS

Shri Vidhyut Jain
Shri Samir Patil
Shri Suri Gopalan

AUDITORS

M/s. Kanu Doshi Associates
Chartered Accountants
Mumbai

BANKERS

HDFC Bank Limited, Mumbai

REGISTERED OFFICE

Flat No. B-4501 & B-4601,
Lodha Bellissimo, Lodha Pavilion,
Apollo Mill Compound, Mahalaxmi,
Mumbai 400 011
Tel.: 022 6740 0900

REGISTRAR & SHARE TRANSFER AGENT

Bigshare Services Private Limited
E/2-3, Ansa Industrial Estate,
Saki-Vihar Road, Saki Naka,
Andheri (East),
Mumbai- 400 072
Tel.: 022 4043 0200

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Thirty Third Annual General Meeting of the Company will be held on Tuesday, 30th September, 2014 at 4.00 P.M. at the Corporate Office of the Company at 161, Starcity Cinema, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai - 400 016.

Notice

NOTICE is hereby given that the Thirty Third Annual General Meeting of the Members of **IDream Film Infrastructure Company Limited** (formerly known as **Softbpo Global Services Limited**) will be held on Tuesday, 30th September, 2014 at 4.00 PM at the corporate office of the Company at 161, Starcity Cinema, 2nd Floor, Mammala Tank Road, Mahim (West), Mumbai - 400016, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2014 and Statement of Profit and Loss for the financial year ended on that date together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Vidhyut Jain (DIN 00480231), who retires by rotation and being eligible offers himself for re-appointment.
3. To re-appoint M/s. Kanu Doshi Associates, Chartered Accountants (Firm Registration No. 104746W), as Statutory Auditors of the Company, to hold office from the conclusion of this Annual General Meeting until conclusion of the next Annual General Meeting and to authorize the Board of Directors to fix their remuneration.

SPECIAL BUSINESS:

4. **To consider and, if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Sections 149 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 and revised Clause 49 of the Listing Agreement (including any statutory modification(s) or re-enactment thereof, Mr. Vinod Kumar Jain (DIN:00175329), Director of the Company in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 alongwith requisite deposit, proposing his candidature for the office of Director, be and is hereby appointed as Independent Director of the Company to hold office up to 29th September, 2019.”

5. **To consider and, if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Sections 149 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 and revised Clause 49 of the Listing Agreement (including any statutory modification(s) or re-enactment thereof, Ms. Amola Patel (DIN: 06963965), Director of the Company in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013, proposing her candidature for the office of Director, be and is hereby appointed as Independent Director of the Company to hold office up to 29th September 2019.”

6. **To consider and, if thought fit, to pass with or without modification(s), the following Resolution as a Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, consent of the Company be and is hereby accorded under the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under, including any amendment, modification, variation or re-enactment thereof and the Articles of Association of the Company, to the Board of Directors of the Company to borrow, from time to time, such sum or sums of money as they may deem necessary for the purpose of the business of the Company, notwithstanding that the monies to be borrowed together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) and remaining outstanding at any point of time will exceed the aggregate of the paid-up share capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose; Provided that the total amount up to which monies may be borrowed by the Board of Directors of the Company and which shall remain outstanding at any given point of time shall not exceed Rs. 100,00,00,000/- (Rupees One hundred Crores Only).

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

RESOLVED FURTHER THAT the Board be and is hereby empowered and authorized to arrange or fix the terms and conditions of all such borrowings, from time to time, viz. terms as to interest, repayment, security or otherwise as it may deem fit and to sign and execute all such documents, deeds and writings and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and incidental thereto and to delegate all or any of its powers herein conferred to any Committee of Directors and/ or director(s) and/ or officer(s) of the Company, to give effect to this resolution.”

7. To consider and, if thought fit, to pass with or without modification(s), the following Resolution as a Special Resolution:

“**RESOLVED THAT** pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013, consent of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as “The Board” which term shall be deemed to include any committee thereof for the time being exercising the powers conferred on the Board by this Resolution) to mortgage/ charge and/ or also for creation of, charges and all other encumbrances of whatsoever nature on all or any of the Company's immovable and movable properties, tangible and intangible, and the whole or substantially the whole of all or any of the undertakings of the Company, where so-ever situate, present and future, together with power to take over the management of the business and concern of the Company in certain events, in such form and in such manner as the Board may think fit and proper, in favour of Banks/ Institutions/ other lenders/ trustees of the holders of securities, issued/ to be issued from time to time in one or more tranches, to secure the principal amount of moneys borrowed/ to be borrowed of an aggregate outstanding borrowing not exceeding Rs. 1,00,00,00,000/- (Rupees One hundred Crore only), together with interest, compound interest, premium on redemption and all costs, charges and expenses and all other moneys as may become due and payable by the Company, in that behalf and to vary or modify existing mortgages, charges, hypothecation, encumbrances and lien as the case may be, from time to time, in such manner and in such form on all or any of the properties or part of any of the property and the undertakings of the Company, both present and future, as may be decided by the Board and as agreed to by the said banks/ institutions/ other lenders/ trustees of the holders of securities issued/ to be issued by the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized to sign and execute all such documents, deeds and writings and to do all such acts, deeds, matters and things as may be necessary, expedient and incidental thereto for giving effect to this resolution.”

For and on behalf of the Board

Vidhyut Paras Jain
Director
(DIN 00480231)

Place: Mumbai

Date: 2nd September, 2014

Registered Office:

Flat No B-4501 & B-4601, Lodha Bellissimo,

Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

CIN: L51900MH1981PLC025354

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

NOTES:

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ALSO ENTITLED TO APPOINT A PROXY TO ATTEND AND, ON A POLL, TO VOTE INSTEAD OF HIMSELF/HERSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in aggregate not more than ten percent (10%) of total share capital of the Company. A Member holding more than ten percent (10%), of total share capital of the Company may appoint a single person as proxy and such person shall not act as proxy for any other member.***

The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/ authority, as applicable

2. Corporate members intending to send their authorised representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorising their representative to attend and vote on their behalf at the Meeting.
3. Members attending the Annual General Meeting (AGM) of the Company are requested to bring their copy of this Annual Report and duly filled in Attendance Slip to the Meeting.
4. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
5. Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the Registered Office of the Company on all working days, during business hours up to the date of the Meeting.
6. A Statement pursuant to Section 102 of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.
7. In accordance with the provisions of Section 101 of the Companies Act, 2013 read with Rule 18 of the Companies (Management and Administration) Rules, 2014, this Notice and the Annual Report of the Company for the financial year 2013-14 are being sent by e-mail to those Members who have registered their e-mail address with the Company's Registrars and Share Transfer Agents (RTA) (in respect of shares held in physical form) or with their Depository Participants (DPs) (in respect of shares held in electronic form) and made available to the Company by NSDL and CDSL.
8. Members are advised to register/update their address, e-mail addresses and bank mandates (i.e. bank account number, name of the bank and the branch, 9 digit MICR Bank/ Branch code and account type) to their DPs in case of shares held in electronic forms and to the Company's RTA in case of shares held in physical form for receiving all communications, including Annual Report, Notices, Circulars, etc. from the Company electronically.
9. Members holding shares in physical form and desirous of making a nomination in respect of their shareholdings in the Company, as permitted under Section 72 of the Companies Act, 2013 read with Rule 19 of Companies (Share Capital and Debentures) Rules, 2014, may fill SH-13 and send the same to the office of RTA of the Company. In case of shares held in dematerialized form, the nomination / change in nomination should be lodged with their Dps.
10. Members, who hold shares in:
 - a. Multiple De-mat accounts and/ or
 - b. One or more folios in physical formare advised to consolidate their holdings in single De-mat account
11. Members are requested to correspond with RTA for all matters relating to shareholding in the Company.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

12. Members are requested to hand over the enclosed Attendance Slip, duly filled in and signed in accordance with their specimen signature(s) registered with the Company for admission to the AGM hall. Members who hold shares in dematerialized form are requested to bring their Client ID and DP ID Numbers for identification.
13. Members desiring any information on the accounts are requested to write to the Company at least seven days in advance of the AGM.
14. Prevention of Frauds: You are advised to exercise due diligence and notify your DP of any change in address, stay abroad or demise of any shareholder as soon as possible. Do not leave your Demat account dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified
15. Confidentiality of Security Details: Do not disclose your Folio Nos./ DP ID/ Client ID to unknown persons. Do not hand over signed blank transfer deeds, delivery instruction slips to any unknown persons
16. Dealing of Securities with Registered Intermediaries: Members must ensure that they deal with only SEBI registered intermediaries and must obtain a valid contract note/ confirmation memo from the broker/ sub-broker, within 24 hours of execution of the trade and it should be ensured that the Contract Note/ Confirmation Memo contains order no., trade no., trade time, quantity, price and brokerage
17. Members can opt for one mode of voting i.e. either by physical ballot or through e-voting. If Members opt for e-voting then do not vote by Physical Ballot or vice versa. However, in case Members cast their vote both by Physical Ballot and e-voting, then voting done through e-voting shall prevail and voting done by Physical Ballot will be treated as invalid

In terms of the provisions of Section 107 of the Companies Act, 2013, since the resolutions as set out in this Notice are being conducted through e-voting or physical Ballot, the said resolutions will not be decided on a show of hands at the AGM. The voting right of all shareholders shall be in proportion to their share in the paid up equity share capital of the Company as on the cut-off date i.e. 19th September, 2014

18. In compliance with the provisions of Section 108 of the Companies Act 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and clause 35B of listing agreement, the Company is pleased to provide to the members facility to exercise their votes at the 33rd AGM by electronic means and the business may be transacted through e-voting as per details below:
 - (a) Date and time of commencement of voting through electronic means Wednesday, 24th September, 2014 at 10.00 a.m.
 - (b) Date and time of end of voting through electronic means beyond which voting will not be allowed: Thursday, 25th September, 2014 at 5.00 p.m.

The e-voting module shall be disabled by CDSL for voting thereafter.

 - (c) Details of Website: <http://www.evotingindia.com>
 - (d) Details of persons to be contacted for issues relating to e-voting: Bigshare Services Private Limited, E-3, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Mumbai 400 072, Tel No: 022-40430200, Fax No : 022-28475207, E-mail : ujata@bigshareonline.com
 - (e) Details of Scrutinizer: Mr. Jayesh Shah, Practicing Company Secretary (Membership No. FCS 2535), Partner, M/s. Rathi & Associates, Mumbai.
 - (f) The shareholders of the Company, holding shares either in physical form or in dematerialized form may cast their vote electronically irrespective of mode of receipt of notice by the shareholders

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

19. The instructions for Members for e-voting are as under:

Pursuant to General Circular No.20/2014 dated 17th June, 2014 issued by the Ministry of Corporate Affairs, Government of India, the e-voting process has not been considered as mandatory till 31st December, 2014. Pursuant to Clause 35B of the listing agreement, the Company is providing facility of e-voting and voting through ballot to all members as per the applicable regulations. The e-voting facility is being provided through e-voting services provided by Central Depository Services (India) Limited (CDSL). The instructions for members for voting electronically and through ballot are given in below paragraphs. Such voting facility is in addition to voting that may take place at the meeting venue on 30th September, 2014.

A. The instructions for members for voting electronically:-

- (i) Log on to the e-voting website www.evotingindia.com
- (ii) Click on “Shareholders” tab.
- (iii) Now, select the “IDream Film Infrastructure Company Limited” from the drop down menu and click to “SUBMIT”
- (iv) Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- (v) Next enter the Image Verification as displayed and Click on Login.
- (vi) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- (vii) If you are a first time user follow the steps given below:

| For Members holding shares in Demat Form and Physical Form | |
|---|--|
| PAN* | Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none">● Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the last 8 digits of the demat account/folio number in the PAN field.● In case the folio number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with folio number 100 then enter RA00000100 in the PAN field. |
| DOB# | Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format |
| Dividend Bank Details# | Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio. <ul style="list-style-type: none">● Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the number of shares held by you as on the cut-off date in the Dividend Bank details field |

- (viii) After entering these details appropriately, click on “SUBMIT” tab.

Members holding shares in physical form will then reach directly the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e voting through CDSL platform.

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- (ix) It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (x) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xi) Click on the EVSN for 'Idream Film Infrastructure Company Limited'.
- (xii) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the resolution and option NO implies that you dissent to the resolution.
- (xiii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire resolution details.
- (xiv) After selecting the resolution you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xvi) You can also take out print of the voting done by you by clicking on “Click here to print” option on the Voting page.
- (xvii) If Demat account holder has forgotten the changed password then enter the User ID and the image verification code and click on 'Forgot Password' and enter the details as prompted by the system.
 - Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to log on to <https://www.evotingindia.co.in> and register themselves as Corporates.
 - They should submit a scanned copy of the Registration Form bearing the stamp and sign of the entity to helpdesk.evoting@cdslindia.com.
 - After receiving the login details they have to create a user who would be able to link the account(s) which they wish to vote on.
 - The list of accounts should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote

They should upload a scanned copy of the board resolution and power of attorney (POA) which they have issued in favour of the Custodian, if any, in PDF format in the system for the scrutinizer to verify the same.

- 20. (i) Members who have registered their e-mail addresses with the depositories or with the Company's RTA are being sent Notice of ballot by e-mail and members who have not registered their e-mail addresses will receive Ballot Form along with the Notice through Courier/ Post.
- (ii) Members can request for a Ballot Form at Bigshare Services Private Limited, E-3, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Mumbai 400 072 or they may also address their request through e-mail to: ujata@bigshareonline.com Contact no. 022-40430200.
- (iii) Members desiring to exercise their votes through the physical Ballot Form are requested to return the form duly completed and signed to the Scrutinizer so as to reach the Scrutinizer on or before the close of working hours on Thursday, 25th September, 2014. All Ballot Forms received after the said date will be treated as if the reply from such members has not been received. **No other form or photocopy of the Ballot Form will be permitted/ accepted by the Company.**
- (iv) In case of e-voting, Institutional members (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail to associates.rathi8@gmail.com or mca@ahaholdings.co.in (email id of Company) with a copy marked to helpdesk.evoting@cdslindia.com (cdsl email).

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- (v) In case of voting by physical ballot, the institutional members (i. e. other than individuals, HUF, NRI, etc.) are required to send a copy of the relevant Board Resolution/ Authority Letter etc. together with attested specimen signature of the duly authorized signatory (ies) who are authorized to vote, to the Scrutinizer along with the Ballot Form so as to reach the Scrutinizer on or before the close of working hours on Thursday, 25th September, 2014.
- (vi) The Scrutinizer will scrutinize the voting process (both e-voting and voting by physical ballot) in a fair and transparent manner. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favor or against, if any, forthwith to the Chairman of the Company. The results shall be declared on or after the AGM of the Company. The results declared along with the Scrutinizer's Report shall be available on the Company's website within two (2) days of passing of the resolution at the AGM of the Company and communicated to the stock exchange
21. The shareholders can also access the Annual Report 2013-14 of the Company circulated to the Members of the Company and other information about the Company on Company's website, i.e., www.idreamfilminfra.com or on Stock Exchange websites, i.e. www.bseindia.com

For and on behalf of the Board

Vidhyut Paras Jain
Director
(DIN 00480231)

Place: Mumbai

Date: 2nd September, 2014

Registered Office:

Flat No B-4501 & B-4601, Lodha Bellissimo,

Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 4 & 5:

Pursuant to Sections 149 and 152 and Schedule IV of the Companies Act, 2013 read with Companies Appointment and Qualification of Directors) Rules, 2014, it is proposed to appoint Mr. Vinod Kumar Jain and Ms. Amola Patel as Independent Directors of the Company for a period up to five consecutive years up to 29th September, 2019 and that they shall not be liable to retire by rotation. The Company has received notices, pursuant to Section 160 of the Companies Act, 2013, from members proposing the appointment of aforesaid Independent Directors.

In the opinion of the Board, the Independent Directors fulfill the conditions specified in Sections 149 and 152 and Schedule IV of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2013 and revised Clause 49 of the Listing Agreement and such Independent Directors are independent of the management. Further, all the aforesaid Independent Directors have given a declaration to the Board of Directors to the effect that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and are not disqualified from being appointed as a Director in terms of Section 164 of the Act. Copy of the draft Appointment Letter to be issued to Independent Directors will be available for inspection till the date of Annual General Meeting on all working days i.e. Monday to Friday during 11.00 a.m. to 1.00 p.m. at the Registered Office of the Company.

The Board of Directors believes that vast experience and knowledge of the aforesaid directors shall be beneficial for the progress of the Company. Hence in the interest of the Company, the Board recommends the appointment of Mr. Vinod Kumar Jain and Ms. Amola Patel as Independent Directors as set out at Item Nos. 4 and 5 of the Notice.

Upon the confirmation of the appointment of these individuals as Independent Directors by the Members of the Company, the appointment shall be formalised by the issue of a letter of appointment by the Company to the said Independent Directors.

Save and except the Independent Directors and their relatives in their respective appointment, none of the other Directors, Key Managerial Personnel or their relatives are concerned or interested in the proposed Ordinary Resolutions as set out at Item Nos. 4 and 5 of the Notice.

ITEM NO. 6 & 7:

It is proposed to authorise to borrow funds up to Rs. One hundred Crores only and to create security on the assets of the Company for securing the borrowings which would be made by the Company from time to time respectively.

Sections 180(1)(c) and 180(1)(a) of the Companies Act, 2013, which have become effective from September 12, 2013, provide that the Board of Directors of a Company shall not, without the consent of members in general meeting by way of special resolution, borrow money in excess of the Company's paid up share capital and free reserves, apart from temporary loans obtained from the Company's bankers in the ordinary course of business; and/ or sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the Company, respectively.

It is, therefore, necessary for the members to pass special resolutions under Section 180(1)(c) and Section 180(1)(a) and other applicable provisions of the Companies Act, 2013, as set out at Item Nos. 6 and 7 of the Notice, to enable the Board of Directors to borrow moneys in excess of the aggregate of the paid up share capital and free reserves of the Company but not exceeding Rs. 100,00,00,000/- (Rupees One hundred Crore only) and to create security on the assets of the Company through mortgage or pledge or hypothecation or otherwise or through combination of them for securing the borrowings as the creation of security/ mortgage/ pledge/ hypothecation/ charge or encumbrance may be covered by the term "otherwise disposed of" used in Section 180(1)(a) of the Companies Act, 2013. Accordingly, approval of the shareholders is sought by way of special resolution as set out at Item Nos. 6 and 7 of the Notice.

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None of the persons specified in Section 102 of the Companies Act, 2013 namely the Promoters, Directors, Key Managerial Persons, Relatives of Promoters, Directors and Key Managerial Persons or the entities comprising the interest of Promoters, Directors or Key Managerial Persons, are concerned or interested financially or otherwise in the above resolutions.

Your Directors recommend these special resolutions for your approval.

For and on behalf of the Board

Vidhyut Paras Jain
Director
(DIN 00480231)

Place: Mumbai

Date: 2nd September, 2014

Registered Office:

Flat No B-4501 & B-4601, Lodha Bellissimo,

Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

Directors' Report

To The Members

The Directors of **IDream Film Infrastructure Company Limited** (formerly known as Softbpo Global Services Limited) present the Thirty Third Annual Report on the operations of the Company, together with the Audited Accounts for the year ended 31st March, 2014.

Financial Results:

The Financial Results of the Company for the year ended 31st March 2014 are as under: (Amount in Rupees)

| Particulars | For the Year ended 31 st March 2014 | For the Year ended 31 st March 2013 |
|----------------------------------|---|---|
| Total Income | - | - |
| Profit / (Loss) before Tax | (25,787,795) | (2,804,766) |
| Provision for Tax | - | - |
| Profit / (Loss) after Tax | (25,787,795) | (2,804,766) |
| Add.: Balance brought forward | (6,337,825) | (3,533,059) |
| Balance carried to Balance Sheet | (32,125,620) | (6,337,825) |

Year and Period Under Review:

During the year under review, the Company did not undertake any business operations. The Company has incurred a Net loss of Rs. 25,787,795/- due to administrative and other expenses.

Dividend:

In view of the losses incurred, your Directors regret their inability to recommend any dividend for the financial year under review.

Directors :

In accordance with the provisions of Companies Act, 2013, and Articles of Association of the Company, Mr. Vidhyut Jain, Director of the Company, shall retire by rotation at the ensuing Annual General Meeting and being eligible offer himself for re-appointment. The Board of Directors recommends his re-appointment.

It is proposed to appoint Mr. Vinod Kumar Jain and Ms. Amola Patel as Independent Directors under the provisions of revised clause 49 of Listing Agreement and they also meet the criteria of independence as provided under Section 149(6) of the Companies Act, 2013. It is proposed to appoint them, in the ensuing Annual General Meeting, as Independent Director in terms of Section 150(2) of the Companies Act, 2013 for a term of five consecutive years as stated in Section 149(10) of the Companies Act, 2013 and respective resolutions for the appointment of independent director to this effect are incorporated in the Notice of the ensuing Annual General Meeting. Pursuant to the provisions of Section 160 of the Companies Act, 2013, the Company has received a Notice in writing from one of the

members of the Company, signifying his intention to propose the candidatures of the said two Directors for the offices of Independent Directors of the Company, respectively. In terms of Section 149 (13) of the Companies Act, 2013, the provisions of Section 152(6) and (7) of the said Act in respect of retirement of director by rotation shall not be applicable to appointment of Independent Directors.

Directors' Responsibility Statement:

Pursuant to Section 217(2AA) of the Companies Act, 1956, the Directors to the best of their knowledge and belief confirm that

1. The applicable accounting standards have been followed in the preparation of the annual accounts and there are no material departure;
2. Such accounting policies have been selected and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2014 and the loss of the Company for the year ended on that date;
3. Proper and sufficient care have been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and
4. The annual accounts have been prepared on a going concern basis.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

Compliance Certificate:

Pursuant to the proviso to Section 383A (1) of the Companies Act, 1956 read with the Companies (Compliance Certificate) Rules 2001, Secretarial Compliance Certificate obtained from M/s. Rathi & Associates, Company Secretaries in Whole Time Practice, is attached and forms part of the Report.

Fixed Deposits:

During the year under review, the Company has neither accepted nor renewed any fixed deposits within the meaning of Section 58A of the Companies Act, 1956 and rules made there under.

Subsidiary Company:

A statement under 212(8) of the Companies Act, 1956 in respect of AHA Parks Limited, a Subsidiary Company is attached as an Annexure to this Report and forms a part of the Report.

Auditors:

M/s. Kanu Doshi Associates, the Statutory Auditors of the Company retire at the ensuing Annual General Meeting and are eligible for re-appointment. The retiring Auditors have furnished a certificate of their eligibility for re-appointment under third proviso of sub section (1) of Section 139 of the Companies Act, 2013 and have indicated their willingness to continue in the said office.

Auditors' Comments:

Members' attention is invited to the observations made by the Auditors in the point 'Emphasis of Matter' of their Report for the year ended 31st March, 2014, in this regard your Directors state as under:

- As per the observation made by the Auditors in their report, your Company has incurred losses in the current as well as previous years. The Company's accumulated losses exceed its net worth at the balance sheet date resulting in negative net worth. However the Company's accounts are maintained on a going concern basis in view of the undertaking from its Holding Company for continuous financial support. The Company's ability to continue as a going concern.

Other observations, if any, made by the Auditors in their Report read with relevant notes as given in the Notes on Accounts annexed to the Accounts, are self explanatory and therefore do not call for any further comments under Section 217(3) of the Companies Act, 1956.

Conservation of Energy, Research & Development, Technology absorption, Foreign exchange Earnings and Outgo:

(A) Conservation of Energy and Technology Absorption

Considering the Company's business activities, the Directors have nothing to state in connection with Conservation of Energy and Technology Absorption.

(B) Foreign Exchange Earnings And Outgo

The Company has neither earned nor expended any amount in foreign exchange during the year under review.

Particulars as per section 217(2A) of Companies Act, 1956

The Company has no employees. Hence, provisions of the Companies (Particulars of Employees) Rules, 1975, as amended from time to time are not applicable to the Company.

Acknowledgments:

The Directors place on record its deep appreciation for the dedicated services of the executives and staff of the Company and also to Shareholders, Bankers, Statutory Authorities, its patrons and all organizations connected with the Company for their continuous support.

For and on behalf of the Board

Samir Patil Vidhyut Jain
Director Director

(DIN: 01905667) (DIN: 00480231)

Place: Mumbai

Date: 2nd September, 2014

Registered Office:

Flat No B-4501 & B-4601, Lodha Bellissimo,
Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

Annexure to Directors' Report

STATEMENT PURSUANT TO SECTION 212 OF THE COMPANIES ACT, 1956

| Sr. No. | Name of Subsidiary Company | AHA Parks Limited |
|---------|---|---|
| 1. | Financial year of the Subsidiary ended on | 31 st March, 2014 |
| 2. | Extent of holding: Shares of the Subsidiary Company held by IDream Film Infrastructure Company Limited on the above dates Equity Shares of Rs. 10/- each a) Number of Equity Shares b) Percentage of Holding | 50,000 100 % |
| 3. | Net aggregate amount of Profit / (Loss) of the Subsidiary, so far as they concern members of the Holding Company For the Financial Year of the Subsidiary a) Dealt with in the accounts of the Holding Company b) Not dealt with in the accounts of the Holding Company | Nil Rs. (45,688)/- |
| 4. | Net aggregate amount of Profit / (Loss) of the Subsidiary for the previous financial years so far as they concern members of the Holding Company a) Dealt with in the accounts of the Holding Company b) Not dealt with in the accounts of the Holding Company | Nil Rs. (53,686)/- |

For and on behalf of the Board

Samir Arun Patil **Vidhyut Paras Jain**
Director **Director**
(DIN: 01905667) **(DIN: 00480231)**

Place: Mumbai

Date: 2nd September, 2014

Registered Office:

Flat No B-4501 & B-4601, Lodha Bellissimo,
Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

SECRETARIAL COMPLIANCE CERTIFICATE

SECRETARIAL COMPLIANCE CERTIFICATE FOR THE YEAR ENDED 31st MARCH 2014 IN RESPECT OF IDREAM FILM INFRASTRUCTURE COMPANY LIMITED. (Formerly known as Softpo Global Services Limited)

CIN of the Company: **L51900MH1981PLC025354**

Nominal Capital : Rs. 6,50,00,000/-

Paid up Capital : Rs. 15,00,000/-

The Members

IDream Film Infrastructure Company Limited

Mumbai

We have examined the registers, records, books and papers of IDream Film Infrastructure Company Limited (“the Company”) as required to be maintained under the Companies Act, 1956 (“the Act”) and the Sections notified by the Ministry of Corporate Affairs of the Companies Act, 2013 (“the new Act”), as may be applicable, and the rules made thereunder and also the provisions contained in the Memorandum and Articles of Association of the Company for the financial year ended **31st March, 2014** (“financial year”). In our opinion and to the best of our information and according to the examinations carried out by us and explanations furnished to us by the Company, its officers and agents, we certify that in respect of the aforesaid financial year:

1. The Company has kept and maintained all registers as stated in “**Annexure A**” to this certificate, as per the provisions of the Act and the rules made thereunder and all entries therein have been duly recorded.
2. The Company has duly filed the forms and returns as stated in “**Annexure B**” to this certificate, with the Registrar of Companies, Regional Director, Central Government, Company Law Board or other authorities within the time prescribed under the Act and the rules made thereunder.
3. The Company being a public limited Company, comments are not required.
4. The Board of Directors duly met **Four** times respectively on **29th May, 2013, 14th August, 2013, 14th November, 2013 and 14th February, 2014** in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. No circular resolutions were passed during the financial year under scrutiny.
5. The Company had closed its Register of Members from **Wednesday, 18th September, 2013 to Wednesday, 25th September, 2013** (both days inclusive).
6. The Annual General Meeting for the financial year ended **31st March, 2013 was held on 25th September, 2013** after giving due notice to the Members of the Company and the resolutions passed thereat were duly recorded in Minutes Book maintained for the purpose.
7. **No** Extra Ordinary General Meeting of the Company was held during the financial year under scrutiny.
8. The Company has not advanced any loans to its directors or persons or firms or companies referred, to under Section 295 of the Act during the period from 1st April 2013 to 11th September 2013 and under Section 185 of the new Act from 12th September 2013.
9. The Company has not entered into any contracts falling within the purview of Section 297 of the Act.
10. The Company has made necessary entries in the register maintained under Section 301 of the Act.

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11. As there were no instances falling within the purview of Section 314 of the Act, the Company has not obtained any approvals from the Board of Directors, Members or Central Government.
 12. The Company has not issued any duplicate share certificate during the financial year under scrutiny.
 13. The Company:
 - i) was not required to deliver certificates as there was no allotment / transfer / transmission/ Rematerialisation of securities during the financial year under scrutiny. However the Company deliver certificates for rematerialisation of Securities under the provision of the Act.
 - ii) was not required to deposit any amount in a separate Bank Account as no dividend was declared during the financial year under scrutiny.
 - iii) was not required to post warrants to any member of the Company as no dividend was declared during the financial year under scrutiny.
 - iv) was not required to transfer any amount to the Investor Education and Protection Fund.
 - v) has duly complied with the requirements of Section 217 of the Act.
 14. The Board of Directors of the Company is duly constituted. There was no appointment of additional directors, alternate directors and directors to fill casual vacancies during the financial year under scrutiny. However, the Board of Directors accepted resignation of Mr. Rajiv Chawla from the directorship of the Company w.e.f. 29th May, 2013.
 15. The Company has not appointed any Managing Director/Whole time Director / Manager during the financial year under scrutiny as the provisions of Section 269 of the Act are not applicable.
 16. The Company has not appointed any sole selling agents during the financial year under scrutiny.
 17. The Company was not required to obtain any approvals of the Central Government, Company Law Board, Regional Director, Registrar of Companies, Maharashtra, Mumbai or such authorities prescribed under the various provision of the Act during the financial year under scrutiny.
 18. The The Directors have disclosed their interest in other firms/ Companies to the Board of Directors pursuant to the provision of the Act and the rules made thereunder.
 19. The Company has not issued any shares / debentures or other securities during the financial year under scrutiny.
 20. The Company has not bought back any shares during the financial year under scrutiny.
 21. There were no outstanding preference shares or debentures hence there was no redemption of preference shares or debentures during the financial year under scrutiny.
 22. There were no transactions necessitating the Company to keep in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares.
 23. The Company has not invited /accepted / renewed any deposits including any unsecured loans falling within the purview of the section 58A during the financial year under scrutiny.
 24. The During the financial year ended 31st March, 2014, the amount borrowed by the Company was within the borrowing limits approved as per the resolution passed by shareholders under Section 293(1)(d) of the Act.
 25. The Company has not made any loans or advances or given guarantees or provided securities to other bodies corporate within the meaning of Section 372A of the Companies Act, 1956 and consequently no entries have been made in the Register kept for the purpose.

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26. The Company has not altered the provisions of the Memorandum with respect to situation of the Company's registered office from one State to another during the financial year under scrutiny.
 27. The Company has not altered the provisions of the Memorandum with respect to the objects of the Company during the financial year under scrutiny.
 28. The Company has not altered the provisions of the Memorandum with respect to name of the Company during the financial year under scrutiny.
 29. The Company has not altered the provisions of the Memorandum with respect to share capital of the Company during the financial year under scrutiny.
 30. The Company has not altered its Articles of Association during the financial year under scrutiny.
 31. There were no prosecutions initiated against or show cause notices received by the Company and no fines or penalties or any other punishment was imposed on the Company during the financial year, for offences under the Act.
 32. The Company has not received any money as security from its employees during the financial year under scrutiny.
 33. The Company was not required to deduct any contribution towards Provident Fund during the financial year under scrutiny.

For **Rathi & Associates**
Company Secretaries

Jayesh Shah
Partner
CP No.: 2535
FC No.: 5637

Place: Mumbai
Date: 30th May, 2014

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

“Annexure A”

Statutory Registers as maintained by the Company:

1. Register of Members u/s. 150
2. Register of Directors, Managing Director, Manager and Secretary u/s. 303
3. Register of Directors Shareholdings u/s. 307
4. Register of Disclosures of Interest by Directors u/s. 301(3)
5. Minutes Book u/s. 193
6. Register of Contracts u/s. 301

Other Registers:

1. Register of Transfers
2. Attendance Register
3. Application & Allotment

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

“Annexure B”

Forms and Returns as filed by the Company with Registrar of Companies, Regional Director, Central Government or other authorities during the financial year ended 31st March, 2014.

| Sr. No. | Form No. / Return | Filed under Section | Particulars | Date of Filing | Whether filed within prescribed time Yes/No | If delay in filing whether requisite additional fee paid Yes/No |
|----------------|------------------------------|----------------------------|---|-----------------------|--|--|
| 1 | Form 32 | 303 | Resignation of Mr. Rajiv Chawla as a Director of the Company. | 07/06/2013 | Yes | N.A. |
| 2 | Form 66 | 383A | Secretarial Compliance Certificate for the year ended 31 st March, 2013. | 04/10/2013 | Yes | N.A. |
| 3 | Form 23 AC & Form 23ACA XBRL | 220 | Audited Balance Sheet as at 31 st March, 2013 and Profit and Loss Account for the year ended on that date. | 11/10/2013 | Yes | N.A. |
| 4 | Form 20B | 159 | Annual Return made upto 25 th September, 2013. | 26/10/2013 | Yes | N.A. |

Auditors Report

To.

The Members of

**IDream Film Infrastructure Company Limited
(Formerly - Known as Soft BPO Global Services Limited)**

Report on the Financial Statement

We have audited accompanying financial statements of **IDream Film Infrastructure Company Limited (Formerly known as Softbpo Global Services Limited)** ("the Company"), which comprise the Balance Sheet as at March 31, 2014 and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub section (3C) of section 211 of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit

evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014;
- b) in the case of the Statement of Profit and Loss, of the loss for the year ended on that date; and
- c) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

Emphasis of Matter:

Without Qualifying our Opinion:

The company has incurred losses in the past years and current year. The Company's accumulated losses exceed its net worth at the balance sheet date resulting in negative net worth. However, the company's accounts are prepared on going concern basis in view of the undertaking from its

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

holding company for continuous financial support.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003, ("the order") as amended by the Companies (Auditor's Report) (Amendment) Order, 2004, issued by the Central Government of India in terms of sub-section (4A) of Section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the said Order.
2. As required by section 227(3) of the Act, we report that:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account.
 - d) *In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in sub-section (3C) of Section 211 of the Companies Act, 1956 read with the General Circular 15/2013 dated 13th September 2013 of the Ministry of Corporate Affairs in respect of Section 133 of Companies Act, 2013.*

- e) On the basis of the written representations received from the directors, as on March 31, 2014 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on March 31, 2014 from being appointed as a director in terms of clause (g) of sub-section (1) of Section 274 of the Companies Act, 1956.

For Kanu Doshi Associates

Chartered Accountants

Firm Registration Number: 104746W

Ankit Parekh

Partner

Membership No: 114622

Place: Mumbai

Date: 30th May, 2014

Annexure to Auditor's Report

(Referred to in paragraph 1 of Report on Other Regulatory and Legal Requirements of our Report of even date on the accounts of IDREAM FILM INFRASTRUCTURE COMPANY LIMITED (Formerly known as SOFTBPO GLOBAL SERVICES LIMITED) for the year ended 31st March 2014)

- (i) The Company does not have any fixed assets. Hence the question of maintaining proper records, carrying out physical verification and disposing off a substantial part of the fixed assets does not arise.
- (ii) The Company does not have any inventory. Hence the question of carrying out physical verification and maintaining proper records does not arise.
- (iii)(a) The company has granted interest free unsecured loan to a company covered in the register maintained under section 301 of the Companies Act, 1956. The maximum amount involved during the year was Rs. 2,48,60,966/- and the year end balance of loans granted to such party was Rs. 2,48,60,966/-.
- (b) In our opinion, the terms and conditions on which loan has been granted to company, listed in the register maintained under section 301 of the Companies Act, 1956 are not, *prima facie*, prejudicial to the interest of the Company.
- (c) In respect of such loan given by the Company, whether the amount (principal as well as interest) has been repaid/paid regularly or not cannot be commented upon, as the loan is interest free and there is no stipulation as regard to the repayment / payment of the amount.
- (d) In respect of the loan given by the company since there is no stipulation as regards to the repayment of the amount, the question of overdue amount does not arise.
- (e) The Company has taken interest free unsecured loans, from its Holding company covered in the register maintained under section 301 of the Companies Act, 1956. The maximum amount involved during the year was Rs. 2,96,21,251/- and the year end balance of loans granted to such parties was Rs. 2,96,21,251/-.
- (f) In our opinion, the terms and conditions on which loan has been taken from the company, listed in the register maintained under section 301 of the Companies Act, 1956 are not, *prima facie*, prejudicial to the interest of the Company.
- (g) In respect of the loan taken from the company, whether the principal amount and interest has been repaid/paid regularly or not cannot be commented upon, as the loan is interest free and there is no stipulation as regard to the repayment/payment of the amount.
- (iv) During the year, the company has not been engaged in purchase of inventory and fixed assets and sale of goods and services. Hence clause 4(iv) is not applicable to the company.
- (v) a) According to the information and explanations given to us, we are of the opinion that the particulars of contracts and arrangements referred to in section 301 of the Act have been entered into the register required to be maintained under that section.
- b) According to the information and explanations given to us, there are no transactions made in pursuance of contracts or arrangements need to be entered in the register maintained under section 301 of the Companies Act, 1956 exceeding Rs. 5,00,000.
- (vi) The Company has not accepted any deposits during the year from the public within the meaning of the provisions of Section 58A and 58AA of the Companies Act, 1956 and rules made thereunder. Hence, the clause (vi) of the order is not applicable.
- (vii) The paid up share capital and reserves of the Company as at the commencement of the financial year concerned do not exceed Rs. 50 lacs and/or the average annual turnover of the company for immediately preceding three financial years does not exceed Rs.5 Crores, accordingly we are not required to express an opinion on its internal audit system.
- (viii) We have been informed that the Central Government has not prescribed maintenance of cost records under section 209 (1) (d) of the Companies Act, 1956.
- (ix)a) According to the information and explanations given to us and on the basis of records produced before us, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

- education protection fund, employees' state insurance, income tax, sales tax, wealth Tax, custom duty, excise duty, cess and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as at 31st March, 2014 for a period of more than six months from the date they became payable..
- b) There are no cases of non deposit with appropriate authorities of disputed dues of sales tax / income tax / custom tax / wealth tax / excise authorities.
- (x) The company has accumulated losses at the end of the financial year exceeding fifty percent of its net worth. The company has incurred cash losses in current financial year and in the immediately preceding financial year.
- (xi) In our opinion and according to the information and explanations given to us, the Company has not taken any loans from any financial institutions, banks or debenture holders and hence the question of defaulting in repayment of dues does not arise.
- (xii) According to the information and explanations given to us, the Company has not granted loans or advances on the basis of security by way of pledge of shares, debentures and other securities.
- (xiii) In our opinion, the provisions of any special statute applicable to Chit Fund, Nidhi or Mutual Benefit Fund/Societies are not applicable to the Company.
- (xiv) According to the information and explanations given to us, the Company does not deal or trade in shares, securities, debentures and other investment.
- (xv) The Company has not given any guarantee for loans taken by others from banks or financial institutions.
- (xvi) The Company has not taken any Term loan during the year.
- (xvii) The Company has not taken any funds on short term basis during the year.
- (xviii) The company has not made any preferential allotment of shares to parties and companies covered in the register maintained under section 301 of the Companies Act, 1956 during the year.
- (xix) The company has not issued debentures during the financial year and hence the question of creating securities in respect thereof does not arise.
- (xx) The Company has not raised any money by public issues during the year.
- (xxi) On the basis of our examination and according to the information and explanation given to us, no fraud, on or by the Company, has been noticed or reported during the course of our audit.

For Kanu Doshi Associates

Chartered Accountants
Firm Reg. No: 104746W

Ankit Parekh

Partner

Membership No: 114622

Place: Mumbai

Date: 30th May, 2014

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Balance Sheet as at March 31, 2014

(Currency: Indian Rupees)

| Particulars | Note No. | As at March 31, 2014 | As at March 31, 2013 |
|--|----------|----------------------|----------------------|
| I EQUITIES AND LIABILITIES | | | |
| (1) SHAREHOLDERS' FUNDS | | | |
| (a) Share capital | 2 (1) | 1,500,000 | 1,500,000 |
| (b) Reserves and surplus | 2 (2) | (31,125,620) | (5,337,825) |
| | | (29,625,620) | (3,837,825) |
| (2) Current Liabilities | | | |
| (a) Short-term borrowings | 2 (3) | 29,621,251 | 29,151,251 |
| (b) Trade payables | 2 (4) | 43,529 | 37,916 |
| (C) Other current liabilities | 2 (5) | 7,622 | 7,747 |
| | | 29,672,402 | 29,196,914 |
| TOTAL | | 46,782 | 25,359,089 |
| II ASSETS | | | |
| (1) Non-current Assets | | | |
| (a) Non-current investments | 2 (6) | - | 5,00,000 |
| (b) Long-term loans and advances | 2 (7) | 38,872 | 38,872 |
| (c) Other Non-current assets | 2 (8) | - | - |
| | | 38,872 | 5,38,872 |
| (2) Current Assets | | | |
| (a) Cash and Cash Equivalents | 2 (9) | 7,910 | 34,251 |
| (b) Short-term loans and advances | 2 (10) | - | 24,785,966 |
| | | 7,910 | 24,820,217 |
| TOTAL | | 46,782 | 25,359,089 |
| <i>See accompanying notes to the financial statement, as under</i> | | | |
| Significant Accounting Policies | 1 | | |
| Notes to the Balance Sheet | 2 | | |
| Other Notes | 4 | | |

In terms of our report of even date

For Kanu Doshi Associates

Chartered Accountants
Firm Regn No: 104746W

Ankit Parekh

Partner

Membership No: 114622

Place: Mumbai

Date: 30th May, 2014

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Samir Patil

Director

Place: Mumbai

Date: 30th May, 2014

Vidhyut Jain

Director

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Statement of Profit & Loss for the year ended March 31, 2014

(Currency: Indian Rupees)

| Particulars | Note No. | Year ended March 31, 2014 | Year ended March 31, 2013 |
|--|-----------------|----------------------------------|----------------------------------|
| I Revenue from operations | | - | - |
| Total Revenue | | - | - |
| II Expenses | | | |
| Other expenses | 3 (1) | 426,829 | 2,804,766 |
| Total Expenses | | 426,829 | 2,804,766 |
| Loss before exceptional and extraordinary items and tax | | (426,829) | (2,804,766) |
| Exceptional Items | 7 | 25,360,966 | - |
| III Profit before tax | | (25,787,795) | (2,804,766) |
| IV Tax Expenses : | | - | - |
| V Profit / (Loss) for the period from continuing operations | | (25,787,795) | (2,804,766) |
| VI Profit / (Loss) from discontinuing operations | | - | - |
| VII Tax expense of discontinuing operations | | - | - |
| VIII Profit / (Loss) from discontinuing operations (after tax) | | - | - |
| IX Profit / (Loss) for the year | | (25,787,795) | (2,804,766) |
| X Earning per equity share: | 3 (2) | | |
| (1) Basic | | (171.92) | (18.70) |
| (2) Diluted | | (171.92) | (18.70) |

See accompanying notes to the financial statements, as under

| | |
|---|---|
| Significant Accounting Policies | 1 |
| Notes to the Statement of Profit and Loss | 3 |
| Other Notes | 4 |

In terms of our report of even date

For Kanu Doshi Associates

Chartered Accountants
Firm Regn No: 104746W

Ankit Parekh

Partner

Membership No: 114622

Place: Mumbai

Date: 30th May, 2014

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Samir Patil

Director

Place: Mumbai

Date: 30th May, 2014

Vidhyut Jain

Director

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Cash Flow Statement for the year ended March 31, 2014

(Currency: Indian Rupees)

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|---|--------------------------------------|--------------------------------------|
| A. Cash Flow from Operating Activities | | |
| Net Profit before taxation | (25,787,795) | (2,804,766) |
| Operating Profit before Working Capital changes | (25,787,795) | (2,804,766) |
| <u>Adjustments for:</u> | | |
| Provision for loans & advances & Investments | 25,360,966 | - |
| (Increase) / Decrease in Other Non Current Assets | - | 2,371,268 |
| Increase / (Decrease) in Trade payables | 5,613 | (14,770) |
| Increase / (Decrease) in Other Current Liabilities | (125) | (2,277) |
| CASH GENERATED FROM OPERATIONS | (421,341) | (450,545) |
| Income tax Paid | - | - |
| Net Cash inflow from / (outflow) from Operating activities | (421,341) | (450,545) |
| B. Cash Flow from Investing Activities | | |
| Loan to Subsidiary | (75,000) | (51,000) |
| Net Cash inflow from / (outflow) from Investing activities | (75,000) | (51,000) |
| C. Cash Flow From Financing Activities | | |
| Loan from Holding Company | 470,000 | 496,000 |
| Net Cash inflow from / (outflow) from Financing activities | 470,000 | 496,000 |
| Net Increase / (decrease) in cash and cash equivalents | (26,341) | (5,545) |
| Opening Cash and Cash Equivalents | | |
| Cash in hand | 660 | 660 |
| Bank balances | 33,591 | 39,136 |
| | 34,251 | 39,796 |
| Closing Cash and Cash Equivalents | | |
| Cash in hand | 660 | 660 |
| Bank balances | 7,250 | 33,591 |
| | 7,910 | 34,251 |

Note: Cash & Cash Equivalents includes Cash In Hand, Bank Balances & Fixed Deposit with Bank.
 In terms of our report of even date

For and on behalf of the Board of Directors of

For Kanu Doshi Associates
 Chartered Accountants
 Firm Regn No: 104746W

IDream Film Infrastructure Company Limited

Ankit Parekh
 Partner
 Membership No: 114622
 Place: Mumbai
 Date: 30th May, 2014

Samir Patil
 Director
 Place: Mumbai
 Date: 30th May, 2014

Vidhyut Jain
 Director

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

(To the extent applicable to the company)

1. System of Accounting:

The Financial Statements have been prepared under the historical cost convention, except where impairment is made and on accrual basis in accordance with accounting principles generally accepted in India and the provisions of the Companies Act, 1956 read with General Circular 15/2013 dated 13th September 2013, issued by the Ministry of Corporate Affairs, in respect of section 133 of the Companies Act, 2013. Accounting policies have been consistently applied by the Company and are consistent with those used in the Previous Year.

2. Use of Estimates:

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognised in the period in which the results are known/materialised.

3. Revenue Recognition:

Trading revenues and other revenues are recognized on the basis of actual sales.

Interest on deployment of funds is recognized on accrual basis.

4. Cash and Cash Equivalent:

Cash and cash equivalents comprise cash at bank, in hand (including cheques in hand).

5. Investments:

Investments in Subsidiary Company is long term and are valued at cost. The dividends if any declared by such subsidiaries are recognized as income. Provision is made to recognise any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost or fair value.

6. Borrowing Cost:

Interest accrued on loan for acquiring assets is capitalised till the date the assets are put to use.

7. Provision for Current and Deferred Tax.

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred tax resulting from " timing difference " between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. The deferred tax assets is recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

(To the extent applicable to the company)

8. Earnings per Share:

In determining earnings per share, the company considers the net profit after tax and includes the post-tax effect of any extra-ordinary items. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares.

9. Impairment of Assets:

At the end of each accounting period, the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indications that an impairment loss may have occurred in accordance with AS -28 on "Impairment of Assets" issued by the ICAI. An impairment, loss is charged to the Profit and Loss account in the period in which, as asset an asset is identified as impaired, when the carrying value of the asset exceeds its recoverable value. The impairment loss recognised in the prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

10. Contingencies / Provisions:

A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. A contingent liability is disclosed, unless the possibility of an outflow of resources embodying the economic benefit is remote.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Balance Sheet

2(1) - SHARE CAPITAL

a. Details of authorised, issued and subscribed share capital

(Currency : Indian Rupees)

| Particulars | As at | As at |
|--|-----------------|-----------------|
| | March 31, 2014 | March 31, 2013 |
| Authorised Capital 65,00,000 (P.Y. 65,00,000) Equity Shares of Rs. 10/- each | 65,00,000 | 65,00,000 |
| Issued Capital 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each | 1,50,000 | 1,50,000 |
| Subscribed and Fully Paid up 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each | 1,50,000 | 1,50,000 |
| | 1,50,000 | 1,50,000 |

b. Details of shareholders holding more than 5% of Share Capital in the Company

| Name of Shareholder | Relationship | As at March 31, 2014 | |
|------------------------------|-----------------|---------------------------|------------|
| | | No. of Equity shares held | Percentage |
| AHA Holdings Private Limited | Holding Company | 90,000 | 60% |

| Name of Shareholder | Relationship | As at March 31, 2013 | |
|------------------------------|-----------------|---------------------------|------------|
| | | No. of Equity shares held | Percentage |
| AHA Holdings Private Limited | Holding Company | 90,000 | 60% |

c. Reconciliation of number of shares

Equity Shares

| Particulars | As at March 31, 2014 | |
|---|----------------------|----------|
| | Number | Rs. |
| Shares outstanding at the beginning of the year | 150,000 | 1,50,000 |
| Shares Issued during the year | - | - |
| Shares bought back during the year | - | - |
| Shares outstanding at the end of the year | 150,000 | 1,50,000 |

Equity Shares

| Particulars | As at March 31, 2013 | |
|---|----------------------|----------|
| | Number | Rs. |
| Shares outstanding at the beginning of the year | 150,000 | 1,50,000 |
| Shares Issued during the year | - | - |
| Shares bought back during the year | - | - |
| Shares outstanding at the end of the year | 150,000 | 1,50,000 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Balance Sheet (Contd.)

d. Terms/rights attached equity shares

The Company has only One class of Equity Share having a par value of Rs.10 per share. Each holder of Equity Shares is entitled to One vote per share. In the event of Liquidation of the company, the holder of Equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2(2) - RESERVES AND SURPLUS

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| a. Securities Premium Account | | |
| Opening Balance | 1,000,000 | 1,000,000 |
| Closing Balance | 1,000,000 | 1,000,000 |
| b. Surplus | | |
| Opening balance | (6,337,825) | (3,533,059) |
| Add: Net Profit / (Net Loss) for the current year | (25,787,795) | (2,804,766) |
| Closing Balance | (32,125,620) | (6,337,825) |
| TOTAL | (31,125,620) | (5,337,825) |

2(3) - SHORT TERM BORROWINGS

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| (a) Loans and advances from related parties* | | |
| From Holding Company | 29,621,251 | 29,151,251 |
| TOTAL | 29,621,251 | 29,151,251 |

*Note: Loan received from holding company is interest free and callable at any time.

2(4) - TRADE PAYABLES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--------------------|-------------------------|-------------------------|
| (a) Trade Payables | 43,529 | 37,916 |
| TOTAL | 43,529 | 37,916 |

2(5) - OTHER PAYABLES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| a. Other current liabilities | | |
| Other Payable against Statutory Liabilities | 7,622 | 7,747 |
| TOTAL | 7,622 | 7,747 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Balance Sheet (Contd.)

2(6) - NON CURRENT INVESTMENTS

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| Investments in Equity Instruments of Wholly Owned Subsidiary Companies | | |
| Unquoted - (At cost or carrying amount unless otherwise stated) | | |
| Not Trade Investment | | |
| 50,000 (Previous year 50,000) shares of Rs 10/- each of AHA Parks Limited | 500,000 | 500,000 |
| Less: Provision for diminution | (500,000) | - |
| TOTAL | - | 500,000 |

2(7) - LONG TERM LOANS AND ADVANCES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|----------------------------------|-------------------------|-------------------------|
| Unsecured Considered good | | |
| Income Tax Payments | 38,872 | 38,872 |
| TOTAL | 38,872 | 38,872 |

2(8) - OTHER NON CURRENT ASSETS

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|-----------------------------------|-------------------------|-------------------------|
| Miscellaneous Expenditure | - | 2,371,268 |
| Less: Written off during the year | - | 2,371,268 |
| TOTAL | - | - |

2(9) - CASH AND BANK BALANCES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|----------------------------------|-------------------------|-------------------------|
| Cash and Cash Equivalents | | |
| a. Balances with Banks | 7,250 | 33,591 |
| b. Cash on hand | 660 | 660 |
| TOTAL | 7,910 | 34,251 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Balance Sheet (Contd.)

2(10)- SHORT-TERM LOANS AND ADVANCES

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--------------------------------------|-------------------------|-------------------------|
| Unsecured, Considered good | | |
| Loan to Subsidiary (Refer to Note 1) | 24,860,966 | 24,785,966 |
| Less ; Provision for doubtful debt | (24,860,966) | - |
| TOTAL | - | 24,785,966 |

Note 1 : Loan given to Subsidiary is interest free and callable at any time

Note 2 : In the opinion of the board, the Current Assets, Loans and Advances are approximately of the value stated, if realized in the ordinary course of business. The provision for all known Liabilities and for Depreciation is adequate and not in excess of the amount reasonably necessary.

2(11)- CONTINGENT LIABILITIES TO THE EXTENT NOT PROVIDED FOR :

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--|-------------------------|-------------------------|
| Bond in favour of The President of India for purpose of import and/or sourcing of Capital goods indigenously for the operations of the Company without payment of Customs duty and/or Central Excise | 1,194,000.00 | 1,194,000.00 |

2(12)- Deferred Income Tax

On the basis of prudence, no recognition of the Deferred Tax Assets of Rs. 2,99,258 (P.Y. 12,39,521/-) for the accumulated losses has been made, as the realisation of the said assets is not virtually certain.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 3: Notes to the Statement of Profit and Loss

3(1) - OTHER EXPENSES

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|----------------------------------|-------------------------|-------------------------|
| Audit Fees (Refer details below) | 43,050 | 40,450 |
| Advertisement and Publicity | 60,605 | 67,335 |
| Balances Written Off | - | 2,371,268 |
| Bank Charges | 112 | 224 |
| Custodial Fees | 6,741 | 6,741 |
| Interest on dues | 121 | 843 |
| Professional fees | 252,810 | 260,433 |
| Listing Fees | 16,854 | 16,854 |
| Miscellaneous Expenses | 0 | 2 |
| Postage & Telegram | 1,974 | 4,000 |
| Printing and Stationeries | 17,640 | 16,550 |
| Profession Tax | 2,500 | 2,500 |
| Registration and Filing Fees | 2,450 | 300 |
| Share Transfer Fees | 20,319 | 17,266 |
| Round Off | (0) | - |
| Prior Period Expenses | 1,653 | - |
| TOTAL | 426,829 | 2,804,766 |

Payment To Auditor

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|------------------------|-------------------------|-------------------------|
| Statutory Audit Fees | 43,050 | 40,450 |
| Out of Pocket Expenses | - | - |
| Total | 43,050 | 40,450 |

3(2) - EARNINGS PER EQUITY SHARES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| Basic Earnings per Share | | |
| Profit/(Loss) attributable to Equity shareholders | (25,787,795) | (2,804,766) |
| Basic Earnings per Share | (171.92) | (18.70) |
| Diluted Earnings per Share | (171.92) | (18.70) |
| Number of Shares | 150,000 | 150,000 |
| Face value per Share | 10 | 10 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 4: OTHER NOTES TO THE ACCOUNTS

- 1 Company has changed its name on 17th December, 2009 from Softbpo Global Services Ltd to IDream Film Infrastructure Company Limited which would signify and indicate the group who has acquired the management control of the Company.
- 2 It may be noted that the IDream Film Infrastructure Company Limited has incurred losses in the past years and current year. The accumulated losses exceed its net worth at the balance sheet date resulting in negative net worth. However the accounts are prepared on going concern basis in view of undertaking from its Holding company for continuous financial support and proposed Rights issue.
- 3 There is no business activity in current year in the company, hence there is no reporting segment as per AS-17.

4 Related Party Disclosures:

I Names of the Related Parties and description of Relationship

a) **Key Management Personnel**

Mr. Vidhyut Jain

Mr. Samir Patil

Mr. Suri Gopalan

c) **Holding Company**

AHA Holdings Pvt. Ltd.

(formerly known as IDream Holdings Pvt Ltd)

b) **Subsidiary Company**

AHA Parks Ltd.

(Formerly known as Valuable Advisors Ltd.)

d) **Associate Company**

Smaaash Entertainment Private Limited

(Formerly known as IDream Mediasphere Pvt. Ltd)

II Transactions with related parties referred to in (I) above in the ordinary course of business:

| Nature of transaction | Referred in I (a)above Rs. | Referred in I (b)above Rs. | Referred in I (c)above Rs. | Maximum Outstanding during the year Rs. |
|---|----------------------------------|----------------------------------|----------------------------------|--|
| Investments in Subsidiary (Opening Balance) | - | 500,000 | - | - |
| | - | (500,000) | - | - |
| Less: Provision made | - | (500,000) | - | - |
| | - | (-) | - | - |
| Balance as at year end | - | - | - | 500,000 |
| | - | (500,000) | - | (500,000) |
| Loan to Subsidiary (Net) (Opening Balance) | - | 24,785,966 | - | - |
| | - | (24,734,966) | - | - |
| Add: Given during the year | - | 75,000 | - | - |
| | - | (51,000) | - | - |
| Less: Provision made | - | (24,860,966) | - | - |
| | - | (-) | - | - |
| Balance as at year end | - | - | - | 24,860,966 |
| | - | (24,785,966) | - | (24,785,966) |
| Loan from Holding Company (Opening Balance) | - | - | 29,151,251 | - |
| | - | - | (28,655,251) | - |
| Add: taken during the year | - | - | 470,000 | - |
| | - | - | (496,000) | - |
| Balance as at year end | - | - | 29,621,251 | 29,621,251 |
| | - | - | (29,151,251) | (29,151,251) |

Note :

- 1) Related parties are being recognised / identified by the management and relied upon by the auditors.
- 2) Previous Year's figures are given in bracket.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the financial statements for the year ended March 31, 2014

NOTE 4 : OTHER NOTES TO THE ACCOUNTS

- 5 Trade Payables and Loans and Advances are subject to confirmation and reconciliation, if any.
- 6 In terms of Section 22 of Micro, Small and Medium Enterprises Development Act, 2006 the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of information about registration of the enterprise under the above Act, the required information could not be furnished. In view of above and in absence of relevant information the Auditors have relied upon the same.
- 7 The company has invested Rs. 5,00,000 in equity shares of its wholly owned subsidiary AHA Parks Private Limited and also given a loan of Rs. 2,48,60,966 to its subsidiary. Networth of the subsidiary company has been fully eroded therefore the Company has made provision for the above totalling to Rs. 2,53,60,966.
- 8 There were no employees in the Company, hence no provision has been made for Gratuity and Leave Encashment.
- 9 Previous year's figures have been regrouped/recast wherever necessary.
- 10 Figures are rounded off to the nearest of Rupee.

As per our report of even date

For Kanu Doshi Associates
Chartered Accountants
Firm Regn. No. 104746W

Ankit Parekh
Partner
Membership No. 114622
Place: Mumbai
Date: 30th May, 2014

For and on behalf of the Board

IDream Film Infrastructure Company Limited

| | |
|--------------------------------|---------------------------------|
| Samir Patil Director | Vidhyut Jain Director |
|--------------------------------|---------------------------------|

Place: Mumbai
Date: 30th May, 2014

Consolidated Auditors Report

To,

The Board of Directors of

**IDream Film Infrastructure Company Limited
(Formerly known as Softbpo Global Services Limited)**

We have audited the accompanying consolidated financial statements of **IDream Film Infrastructure Company Limited (Formerly known as Softbpo Global Services Limited)** ("the Company") and its subsidiaries, which comprise the consolidated Balance Sheet as at March 31, 2014, and the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Company in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the consolidated Balance Sheet, of the state of affairs of the group as at March 31, 2014;
- b) in the case of the consolidated Profit and Loss Account, of the loss for the year ended on that date; and
- c) in the case of the consolidated Cash Flow Statement, of the cash flows for the year ended on that date.

Emphasis of Matter:

Without Qualifying our Opinion:

We draw attention to Note 4 of Notes to of the Financial Statement regarding Capital Expenditure and Advances made for Theme Park and Family Entertainment Centre. Since there is no further development in the said project, we are unable to comment on recoverability of the said advances and availability of Future economic benefits from the expenditure incurred.

The company has incurred losses in the past years and current year. The Company's accumulated losses exceed its net worth at the balance sheet date resulting in negative net worth. However, the company's accounts are prepared on going concern basis in view of the undertaking from its holding company for continuous financial support.

For Kanu Doshi Associates

Chartered Accountants

Firm Registration Number.: 104746W

Ankit Parekh

Partner

Membership No.: 114622

Place: Mumbai

Date: May 30, 2014

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Consolidated Balance Sheet as at March 31, 2014

(Currency: Indian Rupees)

| Particulars | Note No. | As at March 31, 2014 | As At March 31, 2013 |
|---------------------------------|-----------------|-----------------------------|-----------------------------|
| I EQUITY AND LIABILITIES | | | |
| (1) Shareholders' Funds | | | |
| (a) Share capital | 2 (1) | 1,500,000 | 1,500,000 |
| (b) Reserves and surplus | 2 (2) | (8,527,805) | (8,055,288) |
| | | (7,027,805) | (6,555,288) |
| (2) Current liabilities | | | |
| (a) Short-term borrowings | 2 (3) | 29,621,251 | 29,151,251 |
| (b) Trade payables | 2 (4) | 63,754 | 58,141 |
| (C) Other current liabilities | 2 (5) | 7,622 | 7,747 |
| | | 29,692,627 | 29,217,139 |
| TOTAL | | 22,664,823 | 22,661,851 |
| II ASSETS | | | |
| (1) Non-current Assets | | | |
| (a) Fixed Assets | | | |
| i) Capital work-in progress | | 20,683,568 | 20,683,568 |
| | | 20,683,568 | 20,683,568 |
| (b) Long-term loan and advances | 2 (6) | 1,914,312 | 1,914,312 |
| (c) Other Non-current assets | 2 (7) | - | - |
| | | 1,914,312 | 1,914,312 |
| (2) Current Assets | | | |
| (a) Cash and Bank Balances | 2 (8) | 66,943 | 63,972 |
| | | 66,943 | 63,972 |
| TOTAL | | 22,664,823 | 22,661,852 |

See accompanying notes to the financial statements, as under

| | |
|---|---|
| Significant Accounting Policies | 1 |
| Notes to the Consolidated Balance Sheet | 2 |
| Other Notes | 4 |

In terms of our report of even date

For and on behalf of the Board of Directors of

For Kanu Doshi Associates

IDream Film Infrastructure Company Limited

Chartered Accountants
Firm Regn. No. 104746W

Ankit Parekh
Partner
Membership No. 114622
Place: Mumbai
Date: 30th May, 2014

Samir Patil
Director
Place: Mumbai
Date: 30th May, 2014

Vidhyut Jain
Director

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Consolidated Statement of Profit & Loss for the year ended March 31, 2014

(Currency: Indian Rupees)

| Particulars | Note No. | Year ended March 31, 2014 | Year ended March 31, 2013 |
|--|----------|------------------------------|------------------------------|
| I Revenue from operations | | - | - |
| II Other income | 3 (1) | 1,600 | 1,275 |
| III Total Revenue Income (I + II) | | 1,600 | 1,275 |
| IV Expenses : | | | |
| Other expenses | 3 (2) | 474,117 | 2,859,727 |
| Total Expenses | | 474,117 | 2,859,727 |
| V Profit before tax | | (472,517) | (2,858,453) |
| VI Tax Expenses : | | - | - |
| VII Profit / (Loss) for the period from continuing operations | | (472,517) | (2,858,453) |
| VIII Profit / (Loss) from discontinuing operations (after tax) | | - | - |
| IX Profit / (Loss) for the year | | (472,517) | (2,858,453) |
| X Earning per equity share: | 3 (3) | | |
| (1) Basic | | (3.15) | (19.06) |
| (2) Diluted | | (3.15) | (19.06) |

See accompanying notes to the financial statements, as under

| | |
|--|---|
| Significant Accounting Policies | 1 |
| Notes to the Consolidated Statement of Profit and Loss | 3 |
| Other Notes | 4 |

In terms of our report of even date

For Kanu Doshi Associates
Chartered Accountants
Firm Regn. No. 104746W

Ankit Parekh
Partner
Membership No. 114622
Place: Mumbai
Date: 30th May, 2014

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Samir Patil
Director

Vidhyut Jain
Director

Place: Mumbai
Date: 30th May, 2014

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Consolidated Cash Flow Statement for the year ended March 31,2014

(Currency: Indian Rupees)

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|---|------------------------------|------------------------------|
| A. Cash Flow from Operating Activities | | |
| Net Profit before taxation | (472,517) | (2,858,453) |
| <u>Adjustments for:</u> | | |
| Interest received | (1,600) | (1,275) |
| Operating Profit before Working Capital Changes | (474,117) | (2,859,727) |
| <u>Adjustments for:</u> | | |
| (Increase) / Decrease in Long-term loans and advances | - | (94,693) |
| (Increase) / Decrease in Non-current assets | - | - |
| (Increase) / Decrease in Other current assets | - | 2,371,268 |
| Increase / (Decrease) in Trade payables | 5,613 | (24,078) |
| Increase / (Decrease) in Other Current liabilities | (125) | (4,300) |
| CASH GENERATED FROM OPERATIONS | (468,629) | (611,530) |
| Income tax Paid | - | - |
| Net Cash inflow from / (outflow) from Operating activities | (468,629) | (611,530) |
| B. Cash Flow from Investing Activities | | |
| Interest on Fixed Deposit | (1,600) | 1,275 |
| Capital Work-in progress | - | 94,693 |
| Fixed Deposits | (1,600) | (1,275) |
| Net Cash inflow from / (outflow) from Investing activities | (3,200) | 94,693 |
| C. Cash Flow From Financing Activities | | |
| Loan from Holding Company | 470,000 | 496,000 |
| Net Cash inflow from / (outflow) Financing activities | 470,000 | 496,000 |
| Net Increase / (Decrease) in cash and cash equivalents | (1,830) | (20,837) |
| Opening Cash and Cash Equivalents | | |
| Cash in hand | 1,960 | 1,960 |
| Bank balances | 42,999 | 63,836 |
| | 44,959 | 65,796 |
| Closing Cash and Cash Equivalents | | |
| Cash in hand | 1,960 | 1,960 |
| Bank balances | 44,370 | 42,999 |
| | 46,330 | 44,959 |

In terms of our report of even date

For Kanu Doshi Associates
Chartered Accountants
Firm Regn. No. 104746W

Ankit Parekh
Partner
Membership No. 114622
Place: Mumbai
Date: 30th May, 2014

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Samir Patil
Director

Vidhyut Jain
Director

Place: Mumbai
Date: 30th May, 2014

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

1. Principles of consolidation

The financial statements are prepared in accordance with the principles and procedures required for the preparation and presentation of consolidated financial statements as laid down under the accounting standard on Consolidated Financial Statements as specified in the Companies (Accounting Standards) Rules, 2006. The financial statements of IDream Film Infrastructure Company Ltd (Formerly known as Softbpo Global Services Ltd) and AHA Parks Ltd (Formerly known as Valuable Advisors Ltd.) have been combined on a line-by line basis by adding together book values of like items of assets, liabilities, income and expenses after eliminating intra-group balances and transactions and resulting unrealized gain/ loss. The consolidated financial statements are prepared by applying uniform accounting policies in use at the Group.

- 2.** Investments other than in subsidiary Company has been accounted as per the Accounting Standard (AS-13) on "Accounting for investments" issued by the Institute of Chartered Accountants of India.

3. Other significant Accounting policies

These are set out under "Significant Accounting Policies" as given in the financial statements of IDream Film Infrastructure Ltd (Formerly known as Softbpo Global Services Ltd) and its subsidiary AHA Parks Ltd (Formerly known as Valuable Advisors Ltd).

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Consolidated Balance Sheet

2(1) - SHARE CAPITAL

a. Details of authorised, issued and subscribed share capital

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--|-------------------------|-------------------------|
| Authorised Capital 65,00,000 (P.Y. 65,00,000) Equity Shares of Rs. 10/- each | 65,00,000 | 65,00,000 |
| Issued Capital 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each | 1,50,000 | 1,50,000 |
| Subscribed and Fully Paid up 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each | 1,50,000 | 1,50,000 |
| | 1,50,000 | 1,50,000 |

b. Details of shareholders holding more than 5% of Share Capital in the Company

| Name of Shareholder | Relationship | As at March 31, 2014 | |
|------------------------------|-----------------|---------------------------|------------|
| | | No. of Equity shares held | Percentage |
| AHA Holdings Private Limited | Holding Company | 90,000 | 60% |

| Name of Shareholder | Relationship | As at March 31, 2013 | |
|------------------------------|-----------------|---------------------------|------------|
| | | No. of Equity shares held | Percentage |
| AHA Holdings Private Limited | Holding Company | 90,000 | 60% |

c. Reconciliation of number of shares

Equity Shares

| Particulars | As at March 31, 2014 | |
|---|----------------------|----------|
| | Number | Rs. |
| Shares outstanding at the beginning of the year | 150,000 | 1,50,000 |
| Shares Issued during the year | - | - |
| Shares bought back during the year | - | - |
| Shares outstanding at the end of the year | 150,000 | 1,50,000 |

Equity Shares

| Particulars | As at March 31, 2013 | |
|---|----------------------|----------|
| | Number | Rs. |
| Shares outstanding at the beginning of the year | 150,000 | 1,50,000 |
| Shares Issued during the year | - | - |
| Shares bought back during the year | - | - |
| Shares outstanding at the end of the year | 150,000 | 1,50,000 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Consolidated Balance Sheet (Contd.)

d. Terms/rights attached equity shares

The Company has only One class of Equity Share having a par value of Rs.10 per share. Each holder of Equity Shares is entitled to One vote per share. In the event of Liquidation of the company, the holder of Equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2(2) - RESERVES AND SURPLUS

(Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| a. Securities Premium Account | | |
| Opening Balance | 1,000,000 | 1,000,000 |
| Closing Balance | 1,000,000 | 1,000,000 |
| b. Surplus | | |
| Opening balance | (9,055,288) | (6,196,835) |
| Add: Net Profit / (Net Loss) for the current year | (472,517) | (2,858,453) |
| Closing Balance | (9,527,805) | (9,055,288) |
| TOTAL | (8,527,805) | (8,055,288) |

2(3) - SHORT TERM BORROWINGS

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| (Unsecured) | | |
| (a) Loans and advances from related parties* | | |
| From Holding Company | 29,621,251 | 29,151,251 |
| TOTAL | 29,621,251 | 29,151,251 |

*Note: Loan taken from holding company is interest free and callable at any time.

2(4) - TRADE PAYABLES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--------------------|-------------------------|-------------------------|
| (a) Trade Payables | 63,754 | 58,141 |
| TOTAL | 63,754 | 58,141 |

2(5) - OTHER CURRENT LIABILITIES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|---|-------------------------|-------------------------|
| a. Other current liabilities | | |
| Other Payable against Statutory Liabilities | 7,622 | 7,747 |
| TOTAL | 7,622 | 7,747 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 2: Notes to the Consolidated Balance Sheet (Contd.)

2(6) - LONG-TERM LOANS AND ADVANCES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|-----------------------------------|-------------------------|-------------------------|
| Unsecured, Considered good | | |
| a. Capital Advances | 1,659,988 | 1,659,988 |
| b. Income Tax Payments | 254,324 | 254,324 |
| TOTAL | 1,914,312 | 1,914,312 |

2(7) - OTHER NON-CURRENT ASSETS

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|-----------------------------------|-------------------------|-------------------------|
| Miscellaneous Expenditure | - | 2,371,268 |
| Less: Written off during the year | - | 2,371,268 |
| TOTAL | - | - |

2(8) - CASH AND BANK BALANCES

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|----------------------------------|-------------------------|-------------------------|
| Cash and Cash Equivalents | | |
| a. Balance with Banks | 44,370 | 42,999 |
| b. Cash on hand | 1,960 | 1,960 |
| Other Bank Balances | | |
| Fixed Deposit with Bank of India | 20,612 | 19,012 |
| TOTAL | 66,942 | 63,971 |

2(9) - CONTINGENT LIABILITIES TO THE EXTENT NOT PROVIDED FOR : (Currency : Indian Rupees)

| Particulars | As at March 31, 2014 | As at March 31, 2013 |
|--|-------------------------|-------------------------|
| Bond in favour of The President of India for purpose of import and/or sourcing of Capital goods indigenously for the operations of the Company without payment of Customs duty and/or Central Excise | 1,194,000 | 1,194,000 |

2(10)- INCOME TAX/DEFERRED TAX

On the basis of prudence, no recognition of the Deferred Tax Assets of Rs. 3,99,383/- (P.Y. Rs. 13,25,895) for the accumulated losses has been made, as the realisation of the said assets is not virtually certain

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 3: Notes to the Consolidated Statement of Profit and Loss Account

3(1) - OTHER INCOME

(Currency : Indian Rupees)

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|-----------------|------------------------------|------------------------------|
| Interest Income | 1,600 | 1,275 |
| TOTAL | 1,600 | 1,275 |

3(2) - OTHER EXPENSES

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|----------------------------------|------------------------------|------------------------------|
| Advertisement & Publicity | 60,605 | 67,335 |
| Audit Fees (Refer details below) | 64,466 | 65,939 |
| Balances Written Off | - | 2,371,268 |
| Bank Charges | 112 | 224 |
| Custodial Fees | 6,741 | 6,741 |
| Professional Fees | 275,282 | 283,805 |
| Interest on dues | 121 | - |
| Listing Fees | 16,854 | 16,854 |
| Miscellaneous Expenses | - | 3,845 |
| Postage & Telegram | 1,974 | 4,000 |
| Printing and Stationeries | 17,640 | 16,550 |
| Profession Tax | 5,000 | 5,000 |
| Registration & Filing Fees | 3,350 | 900 |
| Share Transfer Fees | 20,319 | 17,266 |
| Prior Period Expenses | 1,653 | - |
| TOTAL | 474,117 | 2,859,727 |

Payment To Auditor

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|------------------------|------------------------------|------------------------------|
| Statutory Audit Fees | 64,466 | 60,675 |
| Out of Pocket Expenses | - | 5,264 |
| TOTAL | 64,466 | 65,939 |

3(3) - EARNINGS PER EQUITY SHARES

| Particulars | Year ended March 31, 2014 | Year ended March 31, 2013 |
|---|------------------------------|------------------------------|
| Basic Earnings per Share | | |
| Profit/(Loss) attributable to Equity shareholders | (472,517) | (2,858,453) |
| Weighted average number of equity shares | 150,000 | 150,000 |
| Basic Earnings Per Share | (3.15) | (19.06) |
| Dilutes Earnings Per Share | (3.15) | (19.06) |
| Face value per share | 10 | 10 |

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 4: Other Notes on Accounts for Consolidated Accounts:

1. Holding Company has changed its name on 17th December, 2009 from Softbpo Global Services Ltd to IDream Film Infrastructure Company Limited which would signify and indicate the group who has acquired the management control of the Company.
2. During previous years, company has incurred Certain Expenditure for Theme Park Project & Family Entertainment Centre. Expenses like Travel, Hotel Accommodation, Professional fees and other expenses of Rs.2,06,83,568/- have been debited to "Pre-Operative Expenses under the Head CWIP of Theme Park Project & Family Entertainment Centre". Advances paid to professional Rs.16,59,988/- for Family Entertainment Centre have been shown as Long Term Loans and Advances. The advances for Theme Park and Family Entertainment Centre have been made before 2010-2011 and since then there have been no further development on the project. Company intends to develop the project and enter into design stage for developing Family Entertainment Centre and Theme Park in future.
3. **The subsidiary company considered in the consolidated financial statements is :**

| Name of the subsidiary | Country of incorporation | Proportion of Ownership interest |
|------------------------|--------------------------|----------------------------------|
| AHA Parks Limited | India | 100% |

4. Segmental Information :

There is no business activity in the current year in the holding company and in subsidiary company, AHA Parks Limited, capital expenditure relating to Theme Parks (w.e.f. 15-12-09) have been incurred which is considered as the only line of Business activity. Hence there is no segment reporting.

5. Related Party Disclosures:

- I a) **Key Management Personnel**
 Mr. Suri Gopalan
 Mr. Samir Patil
 Mr. Vidhyut Jain
 Mr. Shripal Morakhia
- c) **Associate Company**
 Smaaash Entertainment Private Limited
 (Formerly known as Idream Mediasphere Private Limited)
- b) **Holding Company**
 AHA Holdings Pvt. Ltd. (formerly known as IDream Holdings Pvt. Ltd.)

II Transactions with related parties referred to in (I) above in the ordinary course of business:

| Nature of transaction | Referred in I (a)above Rs. | Referred in I (b)above Rs. | Outstanding as on 31.03.2014 Rs. | Maximum Outstanding during the year Rs. |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------------|--|
| Loan from Holding Company (Net) | Nil | 470,000 (496,000) | 29,621,251 (29,151,251) | 29,621,251 (29,151,251) |

Note :

- 1) Related parties are being recognised / identified by the management and relied upon by the auditors.
- 2) Previous Year's figures are given in bracket.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)

Accompanying notes to the consolidated financial statements for the year ended March 31, 2014

NOTE 4: Other Notes on Accounts to Consolidated Accounts (contd).

6. In terms of Section 22 of Micro, Small and Medium Enterprises Development Act, 2006 the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of information about registration of the enterprise under the above Act, the required information could not be furnished. In view of above and in absence of relevant information the Auditors have relied upon the same.
7. Previous year's figures have been regrouped/recast wherever necessary.
8. Figures are rounded off to the nearest of Rupee.

As per our report of even date

For and on behalf of the Board

For Kanu Doshi Associates

Chartered Accountants
Firm Regn. No. 104746W

Ankit Parekh

Partner

Membership No. 114622

Place: Mumbai

Date: 30th May, 2014

Samir Patil

Director

Place: Mumbai

Date: 30th May, 2014

Vidhyut Jain

Director

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global Services Limited)
Registered Office: Flat No. B-4501 & B-4601, Lodha Bellissimo, Lodha Pavillion,
 Apollo Mill Compound, Mahalaxmi, Mumbai 400 011.
 Tel.: 022 6740 0900 Fax: 022 2438 1374
 Email: mca@ahaholdings.co.in Website: www.idreamfilminfra.com
CIN : L51900MH1981PLC025354

FORM NO. MGT- 11
PROXY FORM

[Pursuant to Section 105 (6) of the Companies Act, 2013 and Rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

| | |
|---------------------------|--|
| Name of the Member(s) | |
| Address | |
| Email ID | |
| DP ID Client Id/Folio No. | |

I/ We being the member(s) of _____ shares of the above named company hereby appoint:

- Name: _____
 Address: _____
 E-mail Id: _____ Signature _____ or failing him/her
- Name: _____
 Address: _____
 E-mail Id: _____ Signature: _____ or failing him/her
- Name: _____
 Address: _____
 E-mail Id: _____ Signature: _____

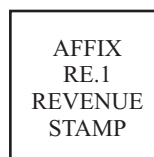
as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ behalf at the 33rd Annual General Meeting of Idream Film Infrastructure Company Limited to be held on Tuesday, 30th September 2014 at 161, Starcity, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai 400 016, At 4.00 P.M. and at any adjournment thereof in respect of resolutions, as indicated below:

| Resolution No. | Resolution | Type of resolution Ordinary / Special | I/We assent to the resolution (For)* | I/we dissent to the resolution (Against)* |
|--------------------------|---|---|---|--|
| Ordinary Business | | | | |
| 1. | Adoption of the audited Balance Sheet and Profit & Loss Account for the year ended 31 st March , 2014 and the reports of the Board of Directors and Auditors thereon | Ordinary | | |
| 2. | Appointment of Director in place of Mr. Vidhyut Jain who retires by rotation and being eligible offers herself for re-appointment | Ordinary | | |
| 3. | Appointment of Auditors and fixing of their remuneration | Ordinary | | |
| Special Business | | | | |
| 4. | Appointment of Mr. Vinod Kumar Jain as an Independent Director of the Company | Ordinary | | |
| 5. | Appointment of Ms. Amola Patel as an Independent Director of the Company. | Ordinary | | |
| 6. | Power to borrow moneys in excess of paid up capital and free reserves of the Company in terms of Section 180(1)(c) of the Companies Act, 2013 | Special | | |
| 7 | Power to create charge on the assets of the Company in terms of Section 180(1)(a) of the Companies Act, 2013. | Special | | |

Signed this _____ day of _____ 2014.

Signature of shareholder(s): _____

Signature of Proxy holder(s): _____



Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. For the resolutions, explanatory statement and notes, please refer to the notice of the 33rd Annual General Meeting.
3. A Proxy need not be a member of the Company.
4. A person can act as a proxy on behalf of the members not exceeding 50 and holding in aggregate not more than 10% of the total share capital of the Company carrying voting rights.
5. If a member holding more than 10% of the total share capital carrying voting rights, such a member may appoint a single person as Proxy and such person shall not act as proxy for any other member.
6. In case of joint holders, the vote of the senior who tenders as vote, whether in person or by Proxy, shall be accepted to the exclusion to the vote of the other joint holders. Seniority shall be determined by the order in which the name stand in the register of members.
7. * This is optional. Please put a tick mark (✓) in appropriate column against the resolution indicated above. In case of member wishes his/her vote to be used differently, he/she should indicate the number of shares under the columns 'For', 'Against', In case the member leaves the column(s) blank, the proxy will be entitled to vote in the manner he/ she thinks appropriate.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly Known as Softbpo Global Services Limited)

ENTRANCE / ATTENDANCE SLIP
(To be presented at the entrance)

**33rd Annual General Meeting On Tuesday, 30th September, 2014 At 161, Starcity, 2nd Floor,
Manmala Tank Road, Mahim (west), Mumbai 400 016, at 4.00 P.m.**

1. Name(s) of member(s) :
(including joint-holders, if any)

2. Registered Address of the
Sole/ First named member :

3. Registered Folio No./
DPID/ Client ID No * :
(*Applicable to Members holding
shares in dematerialized from)

**I certify that I am a Registered Shareholder/ proxy of the Registered Shareholder of the
Company as per details above. I hereby record my presence at this 33rd Annual General
Meeting of the Company.**

Name of the Shareholder/ Proxy
Signature of the Shareholder

(Only Shareholders / proxies are allowed to attend the meeting)



IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as Softbpo Global services Limited)

Registered Office: Flat No. B-4501 & B-4601, Lodha Bellissimo, Lodha Pavillion,
Apollo Mill Compound, Mahalaxmi, Mumbai 400 011.
Tel.: 022 6740 0900 Fax: 022 2438 1374
Email: mca@ahahholdings.co.in Website: www.idreamfilminfra.com
CIN: L51900MH1981PLC025354

BALLOT FORM

(To be returned to Scrutinizer appointed by the Company)

1. Name(s) of member(s) :
(including joint-holders, if any)

2. Registered Folio No./
DPID/ Client ID No * :
(*Applicable to Members holding
shares in dematerialized form)

3. I/We hereby exercise my/our vote in respect of the Ordinary Resolution(s)/ Special Resolution(s) as specified in the Notice of the Company dated 2nd September, 2014 to be passed through Ballot for the business stated in the said Notice by conveying my/ our assent or dissent to the said resolution in the relevant box below:

| Item | Resolution | Type of resolution (Ordinary / Special) | I/We assent to the resolution (For) | I/We dissent to the resolution (Against) | I/We abstain to vote on the resolution (Abstain) |
|------|---|---|-------------------------------------|--|--|
| 1. | Adoption of the audited Balance Sheet and Profit & Loss Account for the year ended March 31, 2014 and the reports of the Board of Directors and Auditors thereon. | Ordinary | | | |
| 2. | Appointment of Director in place of Mr. Vidhyut Jain who retires by rotation and being eligible offers himself for re-appointment. | Ordinary | | | |
| 3. | Appointment of Auditors and fixing of their remuneration. | Ordinary | | | |
| 4. | Appointment of Mr. Vinod Kumar Jain as an Independent Director of the Company | Ordinary | | | |
| 5. | Appointment of Ms. Amola Patel as an Independent Director of the Company | Ordinary | | | |
| 6. | Power to borrow moneys in excess of paid up capital and free reserves of the company in terms of Section 180(1)(c) of the Companies Act, 2013. | Special | | | |
| 7. | Power to create charge on the assets of the Company in terms of Section 180(1)(a) of the Companies Act, 2013. | Special | | | |

Place :

Date:

Signature of Member / Beneficial Owner

Email:

Tel. No.:

IDream Film Infrastructure Company Limited

Flat No. B-4501 & B-4601, Lodha Bellissimo, Lodha Pavillion, Apollo Mill Compound, Mahalaxmi, Mumbai 400 011.