## **IDream Film Infrastructure Company Limited**

B-4501 & 4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mills Compound, Mahalaxmi, Mumbai: 400 011, Tel No.022-67400900, Fax No: 022-24381374 CIN No. L51900MH1981PLC025354 WEB:

www.idreamfilminfra.com

February 14th , 2024

To **Corporate Relationship Department BSE Limited** Phiroze Jeejeebhoy Towers, 1<sup>st</sup> Floor, Dalal Street, Mumbai – 400 001

Scrip Code: <u>504375</u>

Dear Sir,

## Sub.: <u>Outcome of the Board Meeting held on February 14, 2024, in accordance provisions of SEBI</u> (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the subject captioned and pursuant to the Regulation 30 read with Schedule III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that at the meeting of the Board of Directors of the Company held on Wednesday, February 14, 2024 at 3.45 pm and concluded at 4.15 p.m, inter alia considered and approved the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and nine month ended December 31, 2023 along with Limited Review Report issued by Statutory Auditors of the Company.

Copies of the aforesaid Un-Audited Financial Results (Standalone & Consolidated), as approved by the Board and the Limited Review Report are enclosed herewith for your records.

You are requested to kindly take note of the same.

Thanking You,

Yours faithfully, For IDREAM FILM INFRASTRUCTURE COMPANY LIMITED (Formerly SoftBPO Global Services Limited)

KALPANA SHRIPAL MORAKHIA MORAKHIA Date: 2024.02.14 16:20:36 +05'30'

KALPANA SHRIPAL MORAKHIA MANAGING DIRECTOR DIN: 00336451

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Image: The second sec	) 11	9.70	7.75	2.33	2.12	3.13	- 11.10	- 9.90	8.20	2.40	2.30	3.14		
3         Default Law from Operation before Exceptional items         6.00         4.410         4.420         (14.50)         (12.54)         (2.54)         (15.54)         (14.50)         (14.55)		22.57												
5         Out Point/Lase before us.         (6.80)         (4.40)         (4.70)         (10.80)         (2.45)         (2.50)         (5.16)         (4.00)		(22.57)											Profit/Loss from Operation before Exceptional items	
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before Tax         i	-													6
Total as separate         i		-	-	-	-	-	-	-	-	-	-	-		
8     Point / Loss fom discontinued operations inder tax     -		-	-	-	-	-	-	-	-	-	-	-		
9       The sequences of discontinued operation after tax       -	(25	(22.57)	(13.54)	(4.11)	(4.08)	(5.14)	(25.30)	(22.45)	(13.63)	(4.07)	(4.14)	(5.03)		7
10         Nor polit/loss form discontinues operation after tax <th< td=""><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>-</td></th<>		-	-	-	-	-	-			-	-	-		-
Bits of Profit/Loss for associates and joint ventures accounted for using         -		-			-	-	-	-	-		-	-		
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12         Total Posify/Lass or period         (6.50)         (6.44)         (4.47)         (1.350)         (22.45)         (25.30)         (6.14)         (4.15)         (1.355)         (2.35)         (2.51)         (2.53)         (5.14)         (4.16)         (4.17)         (1.355)         (2.23)         (2.53)         (5.14)         (4.68)         (4.11)         (1.354)         (2.23)           14         Total comprehensive income at of taxe or pail         (3.55)         (4.14)         (4.15)         (4.15)         (4.16)         (4.17)         (1.355)         (2.53)         (5.16)         (4.68)         (4.11)         (1.554)         (2.53)         (2.53)         (5.16)         (1.50)         15.00		_	-	-	-	-	-	-	_	-	-	-		11
14         Total comprehensive functions for the period         (513)         (414)         (417)         (153)         (2245)         (2530)         (514)         (408)         (411)         (1550)         (22           a. Paid-up equipt share capital         1500	(25	(22.57)	(13.54)	(4.11)	(4.08)	(5.14)	(25.30)	(22.45)	(13.63)	(4.07)	(4.14)	(5.03)		12
15       Details of Equity share capital       1 0 0 100       1500<		-	-	-	-	-	-	-	-	-	-	-		
a. Pad-op equity share capital       15:00	7) (25	(22.57)	(13.54)	(4.11)	(4.08)	(5.14)	(25.30)	(22.45)	(13.63)	(4.07)	(4.14)	(5.03)		
b. Pác value of capital share capital       10.00 <td>) 15</td> <td>15.00</td> <td></td> <td>15</td>	) 15	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00		15
17       Reserves excluding revaluation reserve       . <td></td> <td>10.00</td> <td></td> <td>b. Face value of equity share capital</td> <td></td>		10.00											b. Face value of equity share capital	
(a) Basic earning: (loss) per share       (3.35)       (2.76)       (2.71)       (0.09)       (14.97)       (16.87)       (3.43)       (2.72)       (2.74)       (0.03)       (15         OTES       a       The results for the quarter and nine months ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on February 14, 2024       b       The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.       c       The company operates in single segment namely "The business of making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting cinematography and television films & programmes and motion pictures of all kinds and of live & animated cha diverse sequence in audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website ic www.idreamfilminfra.com and also available on BSE's website ic. www.idseindia.com       c         c       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website ic. www.idreamfilminfra.com and also available on BSE's	(432	-	-	-	-	-		-	-	-	-	-		17
(b) Diluted earnings (loss) per share       (3.35)       (2.70)       (2.71)       (9.09)       (14.97)       (6.87)       (3.45)       (2.72)       (2.74)       (9.03)       (15         OTES         a       The results for the quarter and nine months ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on February 14, 2024														19
OTES:       a       The results for the quarter and nine months ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on February 14, 2024         b.       The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.         c.       The company operates in single segment namely "The business of making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting einematography and television films & programmes and motion pictures of all kinds and of live & animated cha         d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE's website i.e. www.bseindia.com         ɛ       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.         By Order of the Board of Directors For Dream Film Infrastructure Company Limited (Formerly SoftBD Cabbal Series Limited)         # Prace: Mumbai       Kalpana Morakhia         Managing Director       Kalpana Morakhia		(15.05)												
a.       The results for the quarter and nine months ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on February 14, 2024         b.       The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.         c.       The company operates in single segment namely "The business of making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting cinematography and television films & programmes and motion pictures of all kinds and of live & animated cha         d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e.       www.idreamfilminfra.com and also available on BSE's website ic. www.bseindia.com         ɛ.       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.       By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SofBPO Global Services Limited)         Winder       Kalpana Morakhia       Kalpana Morakhia         Place : Mumbai       Kalpana Morakhia	5) (17	(15.05)	(9.03)	(2.74)	(2.72)	(3.43)	(16.87)	(14.97)	(9.09)	(2.71)	(2.76)	(3.35)	(b) Diluted earnings (loss) per share	
a.       The results for the quarter and nine months ended December 31, 2023 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on February 14, 2024         b.       The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.         c.       The company operates in single segment namely "The business of making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting cinematography and television films & programmes and motion pictures of all kinds and of live & animated cha         d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e.       www.idreamfilminfra.com and also available on BSE's website ic. www.bseindia.com         ɛ.       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.       By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SofBPO Global Services Limited)         Winder       Kalpana Morakhia       Kalpana Morakhia         Place : Mumbai       Kalpana Morakhia													7 <b>9</b> .	OTES
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by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.       Interview of the Company operates in single segment namely "The business of making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting einematography and television films & programmes and motion pictures of all kinds and of live & animated cha         d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE's website i.e. www.iscendia.com         ɛ.       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.         By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SofIBPO Global Services Limited)         Winnes       Kalpana Morakhia Managing Director														
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d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE's website i.e. www.bseindia.com         c.       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.         By Order of the Board of Directors         For IDream Film Infrastructure Company Limited         (Formerly SoftBPO Global Services Limited)         Without Services Limited         Place : Mumbai											ded.	ons 2015, as amend	by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulation	
d.       The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 are available on the Company's website i.e. www.idreamfilminfra.com and also available on BSE's website i.e. www.bseindia.com         c.       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.         By Order of the Board of Directors         For IDream Film Infrastructure Company Limited         (Formerly SoftBPO Global Services Limited)         Without Services Limited         Place : Mumbai	tore "	nimated abanators	de and of line & a	atures of all kind	mmos and motion ai	n films & nassa	alay and televisio	tino dinomatoona	othomico oralo	ottino on hiso and	ibutino sontino	an orbibiting dist	The company exceptes in sincle company namely "The business of making product	-
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£       Previous quarters' / year's figures have been regrouped / rearranged wherever considered necessary.         By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SoftBPO Global Services Limited)         With the service														
By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SoftBPO Global Scrites Limited) Kalpana Morakhia Kalpana Morakhia Managing Director				w.bseindia.com	BSE's website ie. ww	also available on	ninfra.com and a	www.idreamfile	pany's website i.e	ilable on the Com	: 31, 2023 are ava	s ended December	The Un-Audited Financial Results of the Company for the quarter and nine month	d.
By Order of the Board of Directors For IDream Film Infrastructure Company Limited (Formerly SoftBPO Global Scrites Limited) Kolpana Support Kalpana Morakhia Managing Director														
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(Formerly SoftBPO Global Services Limited) Kolpana Flace : Mumbai Blace : Mumbai Blace : Mumbai			ed											
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Date: 14th Feb, 2024						DIN: 00336451							Date: 14th Feb, 2024	

Kanu Doshi Associates LLP Chartered Accountants

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Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) To,

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

- We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) for the quarter and nine months ended December 31st, 2023 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
- 2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP Chartered Accountants Firm Registration No: 104746W/W100096

Kunal Vakharia Partner Membership No.: 148916 UDIN: 24148916BKCQKG2037 Place: Mumbai Date: 14<sup>TH</sup> February ,2024



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Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

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

- We have reviewed the accompanying statement of unaudited Consolidated Financial Results of M/s. Idream Infrastructure Company Limited (Formerly SoftBPO Global Services Limited) for the quarter and nine months ended December 31st, 2023, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
- 2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP

Chartered Accountants Firm Registration No: 104746W/W100096

Kunal Vakharia Partner Membership No.: 148916 UDIN:24148916BKCQKH7433 Place: Mumbai Date: 14<sup>th</sup> February, 2024

