iDream Film Infrastructure Company Limited
A-409, Royal Sands, New Link Road, Behind City Mall, Andheri (W), Mumbai-400053, Maharashtra, India.
CIN No.: L51900MH1981PLC025354
info@idreamfilminfra.in www.idreamfilminfra.in +91 8488828229

5th November, 2026

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001, Maharashtra

ISIN: INE459E01012

Scrip Code: 504375

Dear Sir/Ma'am,

Subject: Outcome of meeting of the Board of Directors and disclosures pursuant to Regulations 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on Thursday, 5th November, 2026, inter alia, considered and approved the following:

(1) Unaudited Financial Results (Standalone & Consolidated) for the quarter & half year ended 30th September, 2026

The Board considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter & half year ended 30th September, 2026 along with Limited Review Report issued by Statutory Auditors of the Company.

(2) *Recommended the appointment of Mr. Ross William Brierty, an Independent Director of the Company as Director of e-Tunnel Inc., South Korea, pursuant to Regulation 24 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015*

The Board has recommended the appointment of Mr. Ross William Brierty, an Independent Director of the Company as a Director of e-Tunnel Inc., South Korea, being Wholly Owned Subsidiary of the Company, pursuant to Regulation 24 of the SEBI (Listing Obligations and Disclosures Requirements), 2015.

(3) Consideration of the Application for Reclassification of AHA Holdings Private Limited from "Promoter" to "Public Category"

The Board has considered the Application and Undertaking received from AHA Holdings Private Limited with respect to re-classification of their shareholding from "Promoter/Promoter Group" to "Public" Category under Regulation 31(A)(10) of the SEBI (Listing Obligations and Disclosures Requirements), 2015.

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(4) Considered and Approved Change of Registrar and Share Transfer Agent (RTA) From Bigshare Services Private Limited to MUFG Intime India Private Limited

The Board considered and approved the change of Registrar and Share Transfer Agent (RTA) of the Company from "Bigshare Services Private Limited" to "MUFG Intime India Private Limited" pursuant to Regulation 7(4) of the SEBI (Listing Obligations and Disclosures Requirements), 2015.

(5) Other general businesses

The Board Meeting commenced at 1.00 p.m. (IST) and concluded at 4:00 p.m. (IST).

Kindly take the above on your record.

For IDream Film Infrastructure Company Limited

SANTOSEE NARAYAN MAJHI
Digitally signed by SANTOSEE NARAYAN MAJHI
Date: 2026.11.05 16:33:42 +05'30'

Santosee Narayan Majhi
Company Secretary & Compliance Officer

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

CIN- L51900MH1981PLC025354

Regd. Off. : A-409, Royal Sands, New Link Road, Behind City Mall, Andheri (W), Mumbai-400053, Maharashtra, India

Website: www.idreamfilminfra.in, Email id: info@idreamfilminfra.in, Tel No. 8488828229

(Rs in Lakhs)

Statement of Unaudited Standalone Financial Results for the quarter / half year ended on Sept 30, 2026

		Quarter ended			6 month ended on		Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**INCOME FROM OPERATIONS / OTHER INCOME**						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	16.34	262.12	0.13	278.46	0.26	1.70
	Total income (net)	**16.34**	**262.12**	**0.13**	**278.46**	**0.26**	**1.70**
2	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	1.48	-	-	1.48	-	-
	(e) Finance Costs	5.20	5.27	2.40	10.47	4.76	10.18
	(f)Depreciation and amortisation expense	0.03	-	-	0.03	-	-
	(g)Other expenses	24.09	6.23	3.22	30.32	5.63	278.65
	Total Expenses	**30.80**	**11.50**	**5.62**	**42.30**	**10.39**	**288.83**
3	**Profit/Loss before Exceptional items**	**(14.46)**	**250.62**	**(5.49)**	**236.16**	**(10.13)**	**(287.13)**
4	Exceptional Items	-	-	-	-	-	-
	Gain/Loss on Disposal of Subsidiary				-		5.00
5	**Total Profit/Loss before tax**	**(14.46)**	**250.62**	**(5.49)**	**236.16**	**(10.13)**	**(282.13)**
6	**Tax Expenses**						
	a. Current Tax	-	-		-	-	-
	b. Deferred Tax	-	-		-	-	-
	Total tax expenses	-	-		-	-	-
7	**Net Profit/Loss for the period**	**(14.46)**	**250.62**	**(5.49)**	**236.16**	**(10.13)**	**(282.13)**
8	**Total Profit/Loss for period**	**(14.46)**	**250.62**	**(5.49)**	**236.16**	**(10.13)**	**(282.13)**
9	**Other comprehensive income net of taxes**	-	-		-	-	-
10	**Total comprehensive Income for the period**	(14.46)	250.62	(5.49)	236.16	(10.13)	(282.13)
11	**Details of Equity share capital**						
	a. Paid-up equity share capital	27,055.33	27,055.33	15.00	27,055.33	15.00	15.00
	b. Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
12	**Reserves excluding revaluation reserve**	-	-	-	-	-	(749.69)
13	**Earning per equity share**						
	(a) Basic earnings (loss) per share	(0.01)	0.09	(3.66)	0.09	(6.75)	(188.09)
	(b) Diluted earnings (loss) per share	(0.01)	0.09	(3.66)	0.09	(6.75)	(188.09)

NOTES:

a.	The results for the quarter and half year ended September 30, 2026 were reviewed and recommended by the Audit Commitee and thereafter approved by the Board of Directors in it's meeting held on November 5th, 2026
b.	Previous period figures have been regrouped wherever considered necessary to conform to the current period regroup .
c.	The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting policies to the extent applicable.
d.	Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.

FOR, IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED MUMBAI

Baljit Singh
Director
DIN: 00711152

Place:UAE
Date : 05/11/2026

Upveen Harpal
Director
DIN: 006800217

Place:Delhi
Date : 05/11/2026

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

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

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s. Idream Infrastructure Company Limited (FORMERLY SoftBpo Global Services Limited) for the quarter ended September 30th, 2026 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.

D. C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

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 D.C. PARIKH & CO.
Chartered Accountants
Firm Reg. No. 107537

D.C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

PLACE: VADODARA
DATE : 05/11/2026

(D.C. PARIKH)
Partner
M.No. 037212
UDIN:26037212MSGGEW6985

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as SoftBPO Global Services Limited)
Standalone Balance Sheet as at 30th September, 2026

Rs. In Lacs

Particulars	Note No.	As at 30/09/2026	As at 31/03/2026
ASSETS			
(1) Non - Current Assets			
(a) Property, Plant & Equipments		0.27	
(b) Capital work in progress			
(c) Investment property			
(d) Goodwill			
(e) other intangible assets			
(f) Intangible asset under development			
(g) Biological assets other than bearer plants			
(h) Financial Assets			
(i) Non Current Investment	2	26,640	-
(ii) Trade Receivables	3	-	-
(iii) Loans		-	-
(iv) Others (Retirement pension plan)		-	-
(i) Deffered tax assets (net)			
(j) other non-current assets			
Total Non Current Assets		**26,640.60**	-
(2) Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments			
(i) Trade receivable			
(i) Cash and Cash Equivalents	4	171.97	4.07
(i) Bank balances other than (iii) above			
(i) Loans			
(i) others			
(c) Current tax assets (Net)	5	4.24	0.09
(d) Other Current Assets			
Total Current Assets		**176.22**	**4.17**
TOTAL ASSETS		**26,816.81**	**4.17**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	6	27,055.33	15.00
(b) Other Equity	7	(513.54)	(749.69)
Total Equity		**26,541.79**	**(734.69)**
LIABILITIES			
(1) Non - Current Liabilities			
(a) Financial Liabilities			
(ii) Borrowings	8	260.10	103.03
(ii) Trade payables			
(iii) Other financial libilities			
(b) Provisions			
(c) Deferred tax libilities (net)			
(d) Other non current libilities			
Total Non-Current Liabilities		**260.10**	**103.03**
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	8	-	612.64
(ii) Trade Payables			
(a) total outstanding dues of MSMEs		-	-
(b) total outstanding dues of creditors other than MSMEs	9	3.84	3.94
(ii) Other financial liabilities	10	10.79	16.56
(b) Other Current Liabilities	11	0.30	2.69
(c) Provisions			
(d) Current tax liabilities			
Total Current Liabilities		14.93	635.83
TOTAL EQUITY AND LIABILITIES		**26,816.81**	**4.17**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN: 26037212MSGGEW6985

Place : VADODARA
Dated : 05/11/2026

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Baljit Singh
Director
DIN: 00711152

Place : UAE
Dated : 05/11/2026

Upveen Harpal
Director
DIN: 06800217

Place : Delhi
Dated : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as SoftBPO Global Services Limited)
Standalone Statement of Profit and Loss for the half year ended 30th September, 2026

Rs. In Lacs

Particulars	Note No.	September 30, 2026	March 31, 2026
Other income	13	278.46	1.70
Total Income		**278.46**	**1.70**
Expenses:			
Finance Costs	14	10.47	10.17
Depreciation and amortisation expense		0.03	-
Other Expenses	15	31.80	278.65
Total Expenses		**42.30**	**288.82**
Profit before exceptional items & tax		**236.16**	**(287.12)**
Add: Exceptional items : Gain/Loss on sale of subsidiary		-	5.00
Profit / (Loss) before Tax		**236.16**	**(282.12)**
Less: Tax expense			
Total Tax Expenses		-	-
Profit / (Loss) after tax	A	**236.16**	**(282.12)**
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income for the year	B	-	-
Total Comprhensive Income for the year	(A+B)	**236.16**	**(282.12)**
Earning per equity share (Face Value of Rs. 10/- each)	16		
(1) Basic		0.09	(188.08)
(2) Diluted		0.09	(188.08)
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

FOR AND ON BEHALF OF BOARD OF DIRECTORS

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN: 26037212MSGGEW6985

Place : Vadodara
Dated : 05/11/2026

Baljit Singh
Director
DIN: 00711152

Place : UAE
Dated : 05/11/2026

Upveen Harpal
Director
DIN: 06800217

Place : Delhi
Dated : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly SoftBPO Global Services Limited)
Standalone Cash Flow Statement for the half year ended 30th September, 2026

(Rs in Lakhs)

	Year Ended September 30, 2026	Year Ended March 31 , 2026
	(Un-audited)	(Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax and after Extraordinary items	**236.16**	**(282.12)**
Adjustment For :		
Interest paid	10.47	10.14
Depreciation and amortisation expense	0.03	-
Interest received	-	(0.54)
Gain/Loss Sale of Investment in subsidiary	-	(5.00)
Allowance for Bad & Doubtful assets	-	1.54
Balance written back	-	(1.16)
Operative Profit before Working Capital Changes	**246.66**	**(277.15)**
Adjustments for working capital changes:		
(Increase) / Decrease in Inventories		
(Increase) / Decrease in debtors		
(Increase) / Decrease in Other Current Assets	(4.15)	(0.09)
Increase/(Decrease) in Trade Payable	(0.11)	(1.42)
Increase/(Decrease) in Other liabilities	(8.15)	1.17
Cash Generation from Operations	**234.25**	**(277.50)**
Direct Taxes		
Net Cash Flow from operating activities	**234.25**	**(277.50)**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of subsidiary	-	5.00
Purchase of fixed asset	(0.31)	-
Loan to subsidiary company	-	(1.54)
Interest received	-	0.54
(Increase) in Non-Current Investments		
(Increase) in Long-Term Loans & Advances		
(Increase) in Other Financial Non-Current Assets (Pension)		
(Increase) in Other Non-Current Assets		
Net Cash used in investing activities	**(0.31)**	**4.00**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Current Borrowings	(612.64)	7.44
Proceeds from Non-Current Borrowings	157.07	280.19
Proceeds from issue of Equity Share Capital	400.00	
Increase in Other Non-Current Liabilities		
Inter corporate deposit from Body corporate	-	-
Interest Paid	(10.47)	(10.14)
Net Cash used in financing activities	**(66.05)**	**277.50**
Net Change In Cash And Cash equivalents (A+B+C)	**167.89**	**4.00**
Cash and Cash Equivalents (Opening)	4.08	0.08
Cash and Cash Equivalents (Closing)	171.97	4.08
Net Change In Cash And Cash equivalents	**167.89**	**4.00**

Note: The above statement of cash flows has been prepared under the "Indirect Mehod" as set out in ind AS 7
Statement of Cash flow the accompanying notes are an integral part of these financial statements

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN: 26037212MSGGEW6985

Place : VADODARA
Dated : 05/11/2026

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Baljit Singh
Director
DIN: 00711152

Upveen Harpal
Director
DIN: 06800217

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED MUMBAI

Place : UAE
Dated : 05/11/2026

Place : Delhi
Dated : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

(Formerly SoftBPO Global Services Limited)

CIN- L51900MH1981PLC025354

Regd. Off. : A-409, Royal Sands, New Link Road, Behind City Mall, Andheri (W), Mumbai-400053, Maharashtra, India

Website: www.idreamfilminfra.in, Email id: info@idreamfilminfra.in, Tel No. 8488828229

(Rs in Lakhs)

Statement of Unaudited Consolidated Financial Results for the quarter / half year ended Sept 30, 2026

		Quarter ended			6 month ended on		Year ended
		30/09/2026	**30/06/2026**	**30/09/2025**	**30/09/2026**	**30/09/2025**	**31/03/2026**
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**INCOME FROM OPERATIONS / OTHER INCOME**						
	(a) Revenue from Operations	325.54	240.46	-	566.00	-	-
	(b) Other Income	16.38	262.53	0.13	278.91	0.26	1.70
	Total income (net)	**341.92**	**502.99**	**0.13**	**844.91**	**0.26**	**1.70**
2	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	(22.66)	36.73	-	14.07	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	97.33	0.13	-	97.46	-	-
	(d) Employee benefits expense	323.08	172.25	-	495.33	-	-
	(e) Finance Costs	22.52	15.96	2.40	38.48	4.76	10.18
	(f)Depreciation and amortisation expense	106.23	37.91	-	144.14	-	-
	(g)Other expenses	155.51	98.76	3.22	254.27	5.63	278.65
	Total Expenses	**682.01**	**361.74**	**5.62**	**1,043.75**	**10.39**	**288.83**
3	**Profit/Loss before Exceptional items**	**(340.09)**	**141.25**	**(5.49)**	**(198.84)**	**(10.13)**	**(287.13)**
4	Exceptional Items	-	-	-	-	-	-
	Gain/Loss on Disposal of Subsidiary						5.00
5	**Total Profit/Loss before tax**	**(340.09)**	**141.25**	**(5.49)**	**(198.84)**	**(10.13)**	**(282.13)**
6	**Tax Expenses**						
	a. Current Tax	-	-		-	-	-
	b. Deferred Tax	-	-		-	-	-
	Total tax expenses	-	-		-	-	-
7	**Net Profit/Loss for the period**	**(340.09)**	**141.25**	**(5.49)**	**(198.84)**	**(10.13)**	**(282.13)**
8	**Total Profit/Loss for period**	**(340.09)**	**141.25**	**(5.49)**	**(198.84)**	**(10.13)**	**(282.13)**
9	**Other comprehensive income net of taxes**	-	-		-	-	-
10	**Total comprehensive Income for the period**	(340.09)	141.25	(5.49)	(198.84)	(10.13)	(282.13)
11	**Details of Equity share capital**						
	a. Paid-up equity share capital	27,055.33	27,055.33	15.00	27,055.33	15.00	15.00
	b. Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
12	**Reserves excluding revaluation reserve**	-	-	-	-	-	(749.69)
13	**Earning per equity share**						
	(a) Basic earnings (loss) per share	(0.13)	0.05	(3.66)	(0.07)	(6.75)	(188.09)
	(b) Diluted earnings (loss) per share	(0.13)	0.05	(3.66)	(0.07)	(6.75)	(188.09)

NOTES:

a.	The results for the quarter and half year ended September 30, 2026 were reviewed and recommended by the Audit Commitee and thereafter approved by the Board of Directors in it's meeting held on November 5th, 2026
b.	Previous period figures have been regrouped wherever considered necessary to conform to the current period regroup .
c.	The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting policies to the extent applicable.
d.	Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.

FOR, IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED MUMBAI

Baljit Singh
Director
DIN: 00711152

Place : UAE
Date : 05/11/2026

Upveen Harpal
Director
DIN: 006800217

Place : Delhi
Date : 05/11/2026

Independent Auditor's Review Report On unaudited quarterly consolidated financial results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
Board of Directors of
IDeam Film Infrastructure Company Limited. (Formally SoftBPO Global Services limited) ("company")

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of M/s. Idream Infrastructure Company Limited (Formerly SoftBPO Global Services Limited) for the quarter ended September 30th, 2026 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.

2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the result of one wholly owned subsidiary i.e. E-Tunnel Inc for the quarter from 1st July to 30th September 2026.

D. C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR D.C. PARIKH & CO.
Chartered Accountants
Firm Reg. No. 107537

(D.C. PARIKH)
Partner
M.No. 037212
UDIN:26037212MEZCR05775

PLACE: VADODARA
DATE : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as SoftBPO Global Services Limited)
Consolidated Balance Sheet as at 30th September, 2026

Rs. In Lacs

Particulars	Note No.	As at 30/09/2026	As at 31/03/2026
ASSETS			
(1) Non - Current Assets			
(a) Property, Plant & Equipments		136.41	
(b) Capital work in progress			
(c) Investment property			
(d) Goodwill		29,136.58	
(e) other intangible assets		150.37	
(f) Intangible asset under development			
(g) Biological assets other than bearer plants			
(h) Financial Assets			
(i) Non Current Investment	2	507.42	-
(ii) Trade Receivables	3	-	-
(iii) Loans		223.69	-
(iv) Others (Retirement pension plan)		236.10	-
(i) Deffered tax assets (net)			
(j) other non-current assets		117.54	-
Total Non Current Assets		**30,508.11**	-
(2) Current Assets			
(a) Inventories		600.27	-
(b) Financial Assets			
(i) Investments			
(i) Trade receivable		288.56	
(i) Cash and Cash Equivalents	4	241.71	4.07
(i) Bank balances other than (iii) above			
(i) Loans			
(i) others		-	
(c) Current tax assets (Net)			
(d) Other Current Assets	5	954.84	0.09
Total Current Assets		**2,085.38**	**4.17**
TOTAL ASSETS		**32,593.50**	**4.17**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	6	27,055.33	15.00
(b) Other Equity	7	(1,585.93)	(749.69)
Total Equity		**25,469.40**	**(734.69)**
(1) LIABILITIES			
Non - Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	8	1,413.81	103.03
(ii) Trade payables			
(iii) Other financial libilities			
(b) Provisions			
(c) Deferred tax libilities (net)			
(d) Other non current libilities		241.53	
Total Non-Current Liabilities		**1,655.34**	**103.03**
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	8	1,390.65	576.40
(ii) Trade Payables			
(a) total outstanding dues of MSMEs		-	-
(b) total outstanding dues of creditors other than MSMEs	9	2,313.84	3.94
(iii) Other financial liabilities	10	10.79	52.79
(b) Other Current Liabilities	11	1,753.48	2.69
(c) Provisions			
(d) Current tax liabilities			
Total Current Liabilities		5,468.76	635.83
TOTAL EQUITY AND LIABILITIES		**32,593**	**4.17**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN:26037212MEZCRO5775

Place : VADODARA
Date : 05/11/2026

D. C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Baljit Singh
Director
DIN: 00711152

Place : UAE
Date : 05/11/2026

Upveen Harpal
Director
DIN: 06800217

Place : Delhi
Date : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED MUMBAI

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly known as SoftBPO Global Services Limited)
Consolidated Statement of Profit and Loss for the half year 30th September, 2026

Rs. In Lacs

Particulars	Note No.	September 30, 2026	March 31, 2026
Revenue from operations		566.00	
Other income	13	278.91	1.46
Total Income		**844.91**	**1.46**
Expenses:			
Cost of material consumed			
Purchase of Stock in trade		14.07	
Changes in inventories of finished goods, work-in-progress and stock-in-trade		97.46	
Employee Benefits Expenses		493.85	
Finance Costs	14	38.48	10.18
Depreciation and amortisation expense		144.14	-
Other Expenses	15	255.75	278.56
Total Expenses		**1,043.74**	**288.74**
Profit before exceptional items & tax		**(198.83)**	**(287.28)**
Add: Exceptional items : Gain/Loss on sale of subsidiary		-	264.18
Profit / (Loss) before Tax		**(198.83)**	**(23.10)**
Less: Tax expense			
Total Tax Expenses		-	-
Profit / (Loss) after tax	A	**(198.83)**	**(23.10)**
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income for the year	B	-	-
Total Comprehensive Income for the year	(A+B)	**(198.83)**	**(23.10)**
Earning per equity share (Face Value of Rs. 10/- each)	16		
(1) Basic		(0.073)	(15.40)
(2) Diluted			
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

FOR AND ON BEHALF OF BOARD OF DIRECTORS

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN:26037212MEZCRO5775

Place : Vadodara
Date : 05/11/2026

Baljit Singh
Director
DIN: 00711152

Place : UAE
Date : 05/11/2026

Upveen Harpal
Director
DIN: 06800217

Place : Delhi
Date : 05/11/2026

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED
(Formerly SoftBPO Global Services Limited)
Consolidated Cash Flow Statement for the half year ended 30th September, 2026

(Rs in Lakhs)

		Year Ended September 30 , 2026	Year Ended March 31 , 2026
		(Un-audited)	(Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) before Tax and after Extraordinary items	(198.83)	(23.10)
	Adjustment For :		
	Interest paid	38.48	10.15
	Depreciation and amortisation expense	144.14	-
	Interest received	(0.35)	(0.17)
	Reversal Loss of subsidiary on sale of investment	-	(264.18)
	Balance written back	-	1.29
	Operative Profit before Working Capital Changes	(16.56)	(276.01)
	Adjustments for working capital changes:		
	(Increase) / Decrease in Inventories	(600.27)	-
	(Increase) / Decrease in debtors	(288.56)	-
	(Increase) / Decrease in Other Current Assets	(954.74)	(0.09)
	Increase/(Decrease) in Trade Payable	2,309.90	(3.83)
	Increase/(Decrease) in Other liabilities	1,708.79	1.07
	Cash Generation from Operations	2,158.55	(278.86)
	Direct Taxes		
	Net Cash Flow from operating activities	2,158.55	(278.86)
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Proceeds from sale of subsidiary	-	5.00
	Purchase of fixed asset	(280.55)	-
	Interest received	0.35	0.17
	Increase in Goodwill	(29,136.58)	
	Foreign translation reserve	(255.90)	
	(Increase) in Other Intangible Assets	(150.37)	
	(Increase) in Non-Current Investments	(507.42)	
	(Increase) in Long-Term Loans & Advances	(223.69)	
	(Increase) in Other Financial Non-Current Assets (Pension)	(236.10)	
	(Increase) in Other Non-Current Assets	(117.54)	
	Net Cash used in investing activities	(30,907.81)	5.17
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Current Borrowings	814.25	-
	Proceeds from Non-Current Borrowings	1,310.78	11.20
	Change in retained earning	(381.50)	
	Proceeds from issue of Equity Share Capital	27,040.33	-
	Increase in Other Non-Current Liabilities	241.53	-
	Inter corporate deposit from Body corporate	-	276.44
	Interest Paid	(38.48)	(10.14)
	Net Cash used in financing activities	28,986.90	277.50
D	**Net Change In Cash And Cash equivalents (A+B+C)**	237.64	3.82
	Cash and Cash Equivalents (Opening)	4.07	0.26
	Cash and Cash Equivalents (Closing)	241.71	4.07
	Net Change In Cash And Cash equivalents	237.64	3.82

Note: The above statement of cash flows has been prepared under the "Indirect Mehod" as set out in ind AS 7
Statement of Cash flow the accompanying notes are an integral part of these financial statements

FOR, D C PARIKH & CO
CHARTERED ACCOUNTANTS
Firm's Reg No.: 107537W

D. C. PARIKH
PARTNER
MEMBERSHIP NO. 148916
UDIN:26037212MEZCRO5775

Place : VADODARA
Date : 05/11/2026

D. C. PARIKH & CO. VADODARA CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Baljit Singh
Director
DIN: 00711152

Place : UAE
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IDREAM FILM INFRASTRUCTURE COMPANY LIMITED MUMBAI