

# IDream Film Infrastructure Company Limited

(CIN: L51900MH1981PLC025354)

Reg. Off.: B-4501 & 4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mills Compound, Mahalaxmi, Mumbai- 400 011, Maharashtra

Phone No.: +91 86899 27213 | Email: investors.idreamfilminfra@gmail.com | Website: [www.idreamfilminfra.in](http://www.idreamfilminfra.in)

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May 26, 2026

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

**ISIN:** INE459E01012

**Scrip Code:** 504375

**Sub: Outcome of the Meeting of the Board of Directors held on Tuesday, May 26, 2026.**

Dear Sir/Ma'am,

The Board of Directors of IDream Film Infrastructure Company Limited (the "Company") at its meeting held today, i.e. May 26, 2026, has *inter alia* considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026.

In this regard, please find enclosed herewith the following:

1. Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 ("Financial Results");
2. Audit Report issued by the Statutory Auditors of the Company in respect of the aforesaid Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

The Audit Report issued by the Statutory Auditors is with unmodified opinion with respect to the aforesaid Financial Results.

The meeting of the Board of Directors of the Company commenced at 04:30 P.M. and concluded at 05:45 P.M.

This disclosure is being made pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take the above on record.

Thanking You,

Yours faithfully,

**For IDream Film Infrastructure Company Limited**

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**Kalpana Morakhia**

Managing Director

DIN: 00336451

**IDREAM FILM INFRASTRUCTURE COMPANY LIMITED**  
(Formerly SoftBPO Global Services Limited)

CIN- L51900MH1981PLC025354

Regd. Off. : Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai - 400 011  
Website: www.idreamfilinfra.com, Email id: mca@ahaholdings.co.in, Tel No.022-67400900, Fax No: 022 67400988

(Rs in Lakhs)

Statement of Audited Standalone and Consolidated Financial Results for the year ended March 31st, 2026

Sr. No	Particulars	Standalone					Consolidated				
		Quarter ended		Year ended			Quarter ended		Year ended		
		31-03-26	31-12-25	31-03-25	31-03-26	31-03-25	31-03-2026 (Refer note f)	31-12-2025 (Refer note f)	31-03-25	31-03-2026 (Refer note f)	31-03-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
<b>1</b>	<b>Income from Operations</b>										
	(a) Revenue from Operations	-	-	-	-	-	-	-	-	-	-
	(b) Other Operating Income	1.30	0.13	0.13	1.70	0.53	1.30	0.03	-	1.46	-
	<b>Total income from Operations (net)</b>	<b>1.30</b>	<b>0.13</b>	<b>0.13</b>	<b>1.70</b>	<b>0.53</b>	<b>1.30</b>	<b>0.03</b>	-	<b>1.46</b>	-
<b>2</b>	<b>Expenses</b>										
	(a) Cost of Materials consumed	-	-	-	-	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-	-	-	-	-	-
	(e) Finance Costs	3.00	2.42	2.30	10.18	8.91	3.00	2.42	2.30	10.18	8.91
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-
	(g) Other expenses	260.74	12.28	3.68	278.65	12.72	260.74	12.22	3.89	278.58	12.69
	<b>Total Expenses</b>	<b>263.74</b>	<b>14.70</b>	<b>5.98</b>	<b>288.83</b>	<b>21.63</b>	<b>263.74</b>	<b>14.64</b>	<b>6.19</b>	<b>288.76</b>	<b>21.60</b>
<b>3</b>	<b>Profit/Loss from Operation before Exceptional items</b>	<b>(262.44)</b>	<b>(14.57)</b>	<b>(5.85)</b>	<b>(287.13)</b>	<b>(21.10)</b>	<b>(262.44)</b>	<b>(14.61)</b>	<b>(6.19)</b>	<b>(287.30)</b>	<b>(21.60)</b>
<b>4</b>	<b>Exceptional Items (Refer Note f)</b>										
	Gain/Loss on Disposal of Subsidiary	-	5.00	-	5.00	-	264.18	-	264.18	-	-
<b>5</b>	<b>Total Profit/Loss before tax</b>	<b>(262.44)</b>	<b>(9.57)</b>	<b>(5.85)</b>	<b>(282.13)</b>	<b>(21.10)</b>	<b>(262.44)</b>	<b>249.57</b>	<b>(6.19)</b>	<b>(23.12)</b>	<b>(21.60)</b>
<b>6</b>	<b>Tax Expenses</b>										
	a. Current Tax	-	-	-	-	-	-	-	-	-	-
	b. Deferred Tax	-	-	-	-	-	-	-	-	-	-
	<b>Total tax expenses</b>										
<b>7</b>	<b>Net Profit/Loss for the period from continuing operations</b>	<b>(262.44)</b>	<b>(9.57)</b>	<b>(5.85)</b>	<b>(282.13)</b>	<b>(21.10)</b>	<b>(262.44)</b>	<b>249.57</b>	<b>(6.19)</b>	<b>(23.12)</b>	<b>(21.60)</b>
<b>12</b>	<b>Total Profit/Loss for period</b>	<b>(262.44)</b>	<b>(9.57)</b>	<b>(5.85)</b>	<b>(282.13)</b>	<b>(21.10)</b>	<b>(262.44)</b>	<b>249.57</b>	<b>(6.19)</b>	<b>(23.12)</b>	<b>(21.60)</b>
<b>13</b>	<b>Other comprehensive income net of taxes</b>										
<b>14</b>	<b>Total comprehensive Income for the period</b>	<b>(262.44)</b>	<b>(9.57)</b>	<b>(5.85)</b>	<b>(282.13)</b>	<b>(21.10)</b>	<b>(262.44)</b>	<b>249.57</b>	<b>(6.19)</b>	<b>(23.12)</b>	<b>(21.60)</b>
<b>16</b>	<b>Total comprehensive income for the period attributable to:</b>										
<b>15</b>	<b>Details of Equity share capital</b>										
	a. Paid-up equity share capital	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
	b. Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>16</b>	<b>Reserves excluding revaluation reserve</b>				(749.69)	(467.57)				(749.69)	(468.89)
<b>17</b>	<b>Earning per equity share</b>										
	(a) Basic earnings (loss) per share	(174.96)	(6.38)	(3.90)	(188.09)	(14.07)	(174.96)	166.38	(4.13)	(15.41)	(14.40)
	(b) Diluted earnings (loss) per share	(174.96)	(6.38)	(3.90)	(188.09)	(14.07)	(174.96)	166.38	(4.13)	(15.41)	(14.40)

**NOTES:**

- a. The results for the quarter and year ended ended March 31, 2026 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in it's meeting held on May 26th, 2026
- b. The 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 and guidelines issued by the Securities and Exchange Board of India (seen under SEBI (LODR) Regulations 2015, as amended.
- c. The company operates in single segment namely " making, producing, exhibiting, distributing, renting, letting on hire and otherwise exploiting cinematography and television films & programmes and motion pictures of all kinds and of live & animated characters".
- d. The Audited Financial Results of the Company for the quarter and year ended March 31, 2026 are available on the Company's website i.e www.idreamfilinfra.com and also available on BSE's website i.e. www.bseindia.com
- e. Figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- f. **Exceptional item - Disposal of subsidiary:**  
On 10th December 2025, the Board of Directors unanimously approved the transfer of 50,000 (Fifty Thousand) equity shares of Rs. 10/- each, constituting the entire shareholding of AHA Parks Limited (the subsidiary company), from I Dream Film Infrastructure Company Limited (Beneficial Owner & Holder on Record) to AHA Holdings Private Limited for a consideration of Rs. 5Lakhs. The de-consolidation of subsidiary resulted in gain on disposal of subsidiary which has been presented as "Exceptional Item" in the result. Thus, the figures of the subsidiary under consolidated financial results have been presented for a period from 1st April 2025 to 10th December 2025. Accordingly, for the quarter ended 31 March 2026, there is no difference between the standalone and consolidated Statement of Profit and Loss of the Company. Further, the standalone and consolidated Balance Sheet of the Company as at 31 March 2026 are identical.
- Execution of Share Purchase Agreement, Preferential Issue and Proposed Overseas Acquisition:**  
On 22nd December 2025, the Board of Directors of IDream Film Infrastructure Company Limited ("The Company") approved the execution of a Share Purchase Agreement ("SPA") between the Promoters, M/s. AHA Holdings Private Limited, and M/s. Northvale Capital Partners Private Limited, Singapore ("Proposed Acquirer"), for acquisition of 90,000 (Ninety Thousand) equity shares of the Company, along with proposed change in control of the Company after successful takeover of the Company. The aforesaid transaction was subject to receipt of requisite approvals from the Securities and Exchange Board of India ("SEBI") under the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI (SAST) Regulations") and other applicable regulatory authorities and subsequent execution of the Takeover Process.  
Further, the Board had recommended the issue of up to 40,00,000 (Forty Lakhs) equity shares of face value ₹10/- each to M/s. Northvale Capital Partners Private Limited, Singapore on a preferential basis (on cash basis) at an issue price of ₹10/- per equity share, in accordance with Section 62(1)(c) and other applicable provisions of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The preferential issue was approved by the shareholders at the Extra Ordinary General Meeting ("EOGM") of the Company held on 27th January 2026 and the company received regulatory approvals from the Bombay Stock Exchange, including approvals under the SEBI (SAST) Regulations on 8th May 2026.  
Additionally, the Board had recommended the acquisition of 22,01,680 equity shares, representing 100% stake in E-Tunnel Inc., South Korea ("E-Tunnel"/ "Target Company"), on a share swap basis. The consideration shall be discharged through preferential allotment of up to 26,64,03,280 equity shares of ₹10/- each of the Company at an issue price of ₹10/- per share to all the existing shareholders of E-Tunnel, for consideration other than cash, in compliance with Section 62(1)(c) of the Companies Act, 2013 and Chapter V of the SEBI (ICDR) Regulations, 2018. The said acquisition of E-Tunnel and preferential allotment on Swap basis has been approved by the shareholders at the Extra Ordinary General Meeting ("EOGM") of the Company held on 27th January 2026 and the company received regulatory approvals from the Bombay Stock Exchange, including approvals under the SEBI (SAST) Regulations on 8th May 2026.  
As a result of the above, the company completed allotment of 40,00,000 equity shares aggregating Rs 400 crores to Northvale Capital Partners Private Limited and issued 26,64,03,280 equity shares aggregating Rs. 266.40 crores on share swap basis towards 100% acquisition of 100% stake in E-Tunnel Inc., South Korea on 21st May 2026.  
The above transactions, collectively, are has resulted in change of control of the Company and acquisition of E-Tunnel subject to filings required with Ministry of Corporate Affairs.
- g. 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)

*Kalpna  
Shipat*

Kalpana Morakhia  
Managing Director  
DIN: 00336451

Place : Mumbai  
Date: 26th May, 2026

**IDREAM FILM INFRASTRUCTURE COMPANY LIMITED**

CIN: L51900MH1981PLC025354

Regd. Off.:- Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai - 400 011

Website: www.idreamfilminfra.com, Email id: mca@ahaholdings.co.in, Tel No.022-67400900, Fax No: 022 67400988

Statement of Audited Assets & Liabilities for year ended 31st March, 2026

*(Rs in Lakhs)*

Particulars	Standalone		Consolidated	
	As at 31.03.26	As at 31.03.2025	As at 31.03.26	As at 31.03.2025
	(Audited)	(Audited)	(Audited)	(Audited)
<b>I ASSETS</b>				
<b>1 Current Assets</b>				
(a) Financial assets				
(i) Cash and cash equivalents	4.07	0.08	4.07	0.26
(b) Other current assets	0.09	-	0.09	-
<b>Total Current assets</b>	<b>4.17</b>	<b>0.08</b>	<b>4.17</b>	<b>0.26</b>
<b>TOTAL ASSETS</b>	<b>4.17</b>	<b>0.08</b>	<b>4.17</b>	<b>0.26</b>
<b>II EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity share capital	15.00	15.00	15.00	15.00
(b) Other Equity	(749.69)	(467.57)	(749.69)	(468.89)
<b>Total Equity</b>	<b>(734.69)</b>	<b>(452.57)</b>	<b>(734.69)</b>	<b>(453.89)</b>
<b>LIABILITIES</b>				
<b>(1) Non Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	103.03	104.21	103.03	104.21
<b>Total Non-Current Liabilities</b>	<b>103.03</b>	<b>104.21</b>	<b>103.03</b>	<b>104.21</b>
<b>(2) Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	576.40	296.21	576.40	296.21
(ii) Trade payables				
(a) total outstanding dues of micro enterprises and small enterprises	-	-	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3.94	6.53	3.94	7.95
(iii) Other financial liabilities	52.79	44.18	52.79	44.17
(c) Other current liabilities	2.69	1.52	2.69	1.61
<b>Total Current Liabilities</b>	<b>635.83</b>	<b>348.44</b>	<b>635.83</b>	<b>349.94</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4.17</b>	<b>0.08</b>	<b>4.17</b>	<b>0.26</b>

For IDream Film Infrastructure Company Limited  
(Formerly SoftBPO Global Services Limited)

*Kalpna  
Shripal*

Place: Mumbai  
Date: 26th May, 2026

Kalpana Morakhia  
Managing Director  
DIN: 00336451

**IDREAM FILM INFRASTRUCTURE COMPANY LIMITED**

**(Formerly SoftBPO Global Services Limited)**

Regd. Off. : Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai - 400 011

CIN: L31100MH170115025597 Website: www.idreaminfra.com, Email: idream@anarockings.com,

Tel No: 022 67400000 Fax No: 022 67400988

**Cash Flow Statement for the year ended 31st March, 2026**

*(Rs in Lakhs)*

	Consolidated		Standalone	
	Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
	(Audited)	(Audited)	(Audited)	(Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit / (Loss) before Tax and after Extraordinary items	(23.10)	(21.60)	(282.12)	(21.10)
<u>Adjustment For :</u>				
Interest paid	10.15	8.91	10.14	8.91
Balance written back	1.29	-	(1.16)	-
Interest received	(0.17)	-	(0.54)	(0.53)
Allowance for Bad & Doubtful assets	-	-	1.54	0.53
Gain/Loss Sale of Investment in subsidiary	(264.18)	-	(5.00)	-
<b>Operative Profit before Working Capital Changes</b>	<b>(276.01)</b>	<b>(12.69)</b>	<b>(277.15)</b>	<b>(12.20)</b>
<u>Adjustments for working capital changes:</u>				
(Increase) / Decrease in Other Current Assets	(0.09)	0.06	(0.09)	0.06
Increase/(Decrease) in Trade Payable	(3.83)	1.09	(1.42)	0.63
Increase/(Decrease) in Other liabilities	1.07	0.76	1.17	0.72
<b>Cash Generation from Operations</b>	<b>(278.86)</b>	<b>(10.78)</b>	<b>(277.50)</b>	<b>(10.78)</b>
Direct Taxes	-	-		
<b>Net Cash Flow from operating activities</b>	<b>(278.86)</b>	<b>(10.78)</b>	<b>(277.50)</b>	<b>(10.78)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from sale of subsidiary	5.00		5.00	
Loan to subsidiary company	-	-	(1.54)	(0.53)
Interest received	0.17	-	0.54	0.53
<b>Net Cash used in investing activities</b>	<b>5.17</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Loan from Holding Company	7.45	19.42	7.44	19.42
Loan from Individual	3.75	-	3.75	-
Inter corporate deposit from Body corporate	276.44	-	276.44	-
Interest Paid	(10.15)	(8.91)	(10.14)	(8.91)
<b>Net Cash used in financing activities</b>	<b>277.50</b>	<b>10.51</b>	<b>277.50</b>	<b>10.51</b>
<b>D</b>				
<b>Net Change In Cash And Cash Equilants (A+B+C)</b>	<b>3.82</b>	<b>(0.27)</b>	<b>4.00</b>	<b>(0.27)</b>
Cash and Cash Equivalents (Opening)	0.26	0.53	0.08	0.35
Cash and Cash Equivalents (Closing)	4.07	0.26	4.08	0.08
	<b>3.81</b>	<b>(0.27)</b>	<b>4.00</b>	<b>(0.27)</b>

For IDream Film Infrastructure Company Limited  
(Formerly SoftBPO Global Services Limited)

*Kalpna  
Shipal*

Kalpana Morakhia  
Managing Director

DIN: 00336451

Date: 26th May, 2026

Place : Mumbai

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

To,

**The Board of Directors of Idream Film Infrastructure Company Limited**

#### Opinion

We have audited the accompanying statement of Standalone Financial Results of Idream Film Infrastructure Company Limited ("the company") for the quarter ended March 31, 2026 and the year-to-date statement for the period from April 01, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2026 as well as the year to date statement for the period from April 01, 2025 to March 31, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

The Company has been continuously incurring operating losses and has negative net worth. The company's accounts are prepared on-going concern basis considering the change in management and exploration of new business opportunities.

Our opinion is not modified in respect of this matter.



**Management's Responsibilities for the Standalone Financial Results**

These quarterly standalone financial results as well as the year to date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### Other Matter

The annual standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No: 104746W/W100096



Kunal Vakharia

Partner

Membership No: 148916

UDIN: 26148916JEJUUZ1890

Place: Mumbai

Date: 26<sup>th</sup> May 2026



# Kanu Doshi Associates LLP

## Chartered Accountants

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

To,

The Board of Directors of Idream Film Infrastructure Company Limited

#### Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Idream Film Infrastructure Company Limited** ("Holding company") and its subsidiary (holding company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2026 and the year to date Results for the period from April 01, 2025 to March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us these Consolidated Financial Results:

- (i) includes the results of its Subsidiary Company i.e., AHA Parks Limited up to 10<sup>th</sup> December, 2025;
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of consolidated total comprehensive loss (comprising of net loss and other comprehensive loss) and other financial information of the Group for the quarter ended March 31, 2026 as well as the year-to-date results for the period from April 01, 2025 to March 31, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



**Emphasis of Matter**

The Group has operating losses and has negative net worth. In view of the Management, the Group's accounts are prepared on-going concern basis considering the change in management and exploration of new business opportunities.

Our opinion on the consolidated Ind AS financial statements is not modified in respect of the above matter.

**Management's Responsibilities for the Consolidated Financial Results**

The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other Financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal Financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the Financial Reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results/Financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CJR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**Other Matter**

The annual consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

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



Kunal Vakharia  
Partner  
Membership No: 148916  
UDIN: 26148916DAGXDO7338



Place: Mumbai  
Date: 26<sup>th</sup> May 2026