

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

May 21, 2026

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

ISIN: INE459E01012
Scrip Code: 504375

Subject: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 for Acquisition of Shares in E-Tunnel Inc., South Korea.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that, the Board of Directors of the Company in their meeting held on 21/05/2026, has Allotted 26,64,03,280 (Twenty-Six Crore Sixty-Four Lakh Three Thousand Two Hundred Eighty) Equity Shares of Rs. 10/- each at an issue price of Rs. 10/- per equity share aggregating of Rs. 2,66,40,32,800/- (Rupees Two Hundred Sixty-Six Crore Forty Lakh Thirty-Two Thousand Eight Hundred) for consideration other than cash towards consideration payable for acquisition of 22,01,680 (Twenty-Two Lakh One Thousand Six Hundred Eighty) Shares of face value of 500 KRW each constituting 100% stake in E-TUNNEL INC. ("E-Tunnel").

The disclosure pursuant to SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, is enclosed as **Annexure - I**.

Kindly take the same on your record.

Thanking You,
Yours faithfully,

For IDream Film Infrastructure Company Limited

Kalpana Morakhia
Managing Director
DIN: 00336451

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Annexure - I

Sr. No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.	<p>E-Tunnel Inc., South Korea</p> <p>E-Tunnel Inc., a company incorporated on December 14, 2021, registered in Seoul, Republic of Korea, bearing Registration Number 270-87-02480, and having its registered office at Room 1011-1015, Block C, H Business Park, 26, Beobwon-ro 9-gil, Songpa-gu, Seoul, Korea.</p> <p>The share capital of the Target Company is 22,01,680 Shares of face value 500 KRW each.</p> <p>The Target Company achieved a turnover of Rs. 21.14 Crore for the calendar year 2024.</p>
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms-length";	Not a related-party transaction. The transaction is undertaken on an arm's-length basis based on independent valuation.
3	Industry to which the entity being acquired belongs.	Biometric authentication hardware development and manufacturing, along with the manufacturing, wholesale, and retail trade of biometric devices.
4	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	<p>The acquisition is aimed at enabling Idream to enter and expand within the high-growth global biometric security market by integrating e-Tunnel's proprietary finger-vein authentication technology, which is protected by patents across Korea, the U.S., Europe, and Japan.</p> <p>The transaction provides Idream strategic access to next-generation authentication solutions widely applicable in regulated industries such as fintech, digital identity management, and government security initiatives-including India's Aadhaar-linked authentication use-cases.</p>
5	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6	Indicative time period for completion of the acquisition	Same Day i.e. Date of Allotment 21.05.2026
7	Nature of consideration - whether cash consideration or share swap and	Swapping of shares i.e., Other than Cash Consideration.

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	details of the same	Preferential Issue of up to 26,64,03,280 Equity Shares of Rs. 10/- each at an issue price of Rs. 10/- per share aggregating up to 26,640.32 Lakh for acquisition of 22,01,680 Shares of face value 500 KRW each i.e., 100.00% stake in "E-Tunnel".						
8	Cost of acquisition or the price at which the shares are acquired	The total consideration shall be Rs. 26,640.32 Lakh. Acquisition shall be done on share swap basis and there will be no cash outflow. Valuation report from the registered valuer is obtained and also available on the website of the Company.						
9	Percentage of shareholding/ control acquired and / or number of shares acquired.	100% (22,01,680 shares) of E-Tunnel.						
10	Brief background about the entity acquired in terms of products/ line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	a. Brief background: as mentioned above b. Date of incorporation: 22/12/2021 c. History of Last 3 calendar years turnover: (In Crore): <table border="1"><tr><td>CY 2025</td><td>27.20</td></tr><tr><td>CY 2024</td><td>21.14</td></tr><tr><td>CY 2023</td><td>48.31</td></tr></table> d. The entity is present in Republic of Korea (South Korea) e. Any other significant information: Nil	CY 2025	27.20	CY 2024	21.14	CY 2023	48.31
CY 2025	27.20							
CY 2024	21.14							
CY 2023	48.31							