

IDream Film Infrastructure Company Limited

Annual Report

2014 - 2015

Index

BOARD OF DIRECTORS

Shri Suri Gopalan - Director
Shri Santosh Apraj - Managing Director
Mrs. Amola Patel - Director
Shri Lalitkumar Kothari - Director
Mrs. Shamika Kadam - CFO

AUDITORS

M/s. Kanu Doshi Associates
Chartered Accountants
Mumbai

BANKERS

HDFC Bank Limited, Mumbai

REGISTERED OFFICE

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

REGISTRAR & SHARE TRANSFER AGENT

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

CONTENTS

IDream Film Infrastructure Company Limited	Page No.
Notice	1
Directors' Report	10
Annexure to Directors' Report	16
Auditors' Report	29
Balance Sheet	32
Statement of Profit & Loss	33
Cash Flow Statement	34
Schedules to the Accounts	35
Consolidated Annual Accounts	
Auditor's Report	44
Consolidated Balance Sheet	47
Consolidated Statement of Profit & Loss	48
Consolidated Cash Flow Statement	49
Consolidated Schedules to the Accounts	50
Proxy Form Attendance Slip & Ballot Form	

Thirty Fourth Annual General Meeting of the Company will be held on Wednesday, 30th September, 2015 at 5.00 P.M. at the Corporate Office of the Company at 161, Starcity Cinema, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai - 400 016.

Notice

NOTICE is hereby given that the Thirty Fourth Annual General Meeting of the Members of **IDream Film Infrastructure Company Limited** (formerly known as *Softpo Global Services Limited*) will be held on Wednesday, 30th September, 2015 at 5:00 p.m. at the Corporate office of the Company at 161, Starcity Cinema, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai-400 016, to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Balance Sheet as at 31st March, 2015 and Statement of Profit and Loss and Cash Flow for the financial year ended on that date together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Suri Gopalan (DIN: 02135461), who retires by rotation and being eligible offers himself for re-appointment.
3. To re-appoint M/s. Kanu Doshi Associates, Chartered Accountants (Firm Registration No. 104746W), as Statutory Auditors of the Company, to hold office from the conclusion of this Annual General Meeting until conclusion of the next Annual General Meeting and to authorize the Board of Directors to fix their remuneration.

SPECIAL BUSINESS:

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

"RESOLVED THAT pursuant to the provisions Section 149 and 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 and revised Clause 49 of the Listing Agreement (including any statutory modification(s) or re-enactment thereof, Mr. Lalitkumar Kothari (DIN 07115770), who was appointed as an Additional Director of the Company w.e.f 18th March, 2015 in terms of Section 160(1) of the Companies Act, 2013 to hold office upto the date of ensuing Annual General Meeting and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013, proposing his candidature for the office of Director, be and is hereby appointed as Independent Director of the Company for a term of Five years upto 17th March, 2020 and that he shall not be liable to retire by rotation."

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

"RESOLVED THAT Mr. Santosh Apraj (DIN: 05197998), who was appointed as an Additional Director of the Company with effect from 13th February, 2015, in terms of Section 160(1) of the Companies Act, 2013, to hold office upto the date of ensuing Annual General Meeting and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013, proposing his candidature for the office of Director, be and is hereby appointed as Director of the Company."

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

"RESOLVED THAT pursuant to the provisions of Section 196, 197, 203 and Schedule V of The Companies Act, 2013, the Companies (Appointment and Remuneration Personnel) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 and Rules made thereunder (including any statutory modifications or re-enactment thereof for the time being in force), and subject to such approvals as may be necessary in this regard, Mr. Santosh Apraj (DIN: 05197998), be and is hereby appointed as the Managing Director of the Company for a period of 5 years, liable to retire by rotation, to hold office from 14th August, 2015 upto 13th August, 2020 on such terms and conditions as specified in the Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013, annexed to this Notice and that he shall not be drawing any remuneration from the Company.

RESOLVED FURTHER THAT the the Board of Directors of the Company be and is hereby authorized to alter and vary the terms and conditions of the said appointment and take all such steps and do all such things as maybe necessary in this

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

regard and execute such documents as may be required from time to time in connection with the above resolution and matters related thereto."

For and on behalf of the Board

**SANTOSH APRAJ
DIRECTOR
(DIN 05197998)**

Place: Mumbai

Date: 14th August 2015

Registered Office:

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

NOTES:

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

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

- Corporate members intending to send their authorised representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorising their representative to attend and vote on their behalf at the Meeting.
- Members attending the Annual General Meeting (AGM) of the Company are requested to bring their copy of this Annual Report and duly filled in Attendance Slip to the Meeting.
- In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
- Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the Registered Office of the Company on all working days, during business hours upto the date of the Meeting.
- A Statement pursuant to Section 102 of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.

7. In accordance with the provisions of Section 101 of the Companies Act, 2013 read with Rule 18 of the Companies (Management and Administration) Rules, 2014, this Notice and the Annual Report of the Company for the financial year 2014-15 are being sent by e-mail to those Members who have registered their e-mail address with the Company's Registrars and Share Transfer Agents (RTA) (in respect of shares held in physical form) or with their Depository Participants (DPs) (in respect of shares held in electronic form) and made available to the Company by NSDL and CDSL.
8. Members are advised to register/update their address, e-mail addresses and bank mandates (i.e. bank account number, name of the bank and the branch, 9 digit MICR Bank/ Branch code and account type) to their DPs in case of shares held in electronic forms and to the Company's RTA in case of shares held in physical form for receiving all communications, including Annual Report, Notices, Circulars, etc. from the Company electronically.
9. Members holding shares in physical form and desirous of making a nomination in respect of their shareholdings in the Company, as permitted under Section 72 of the Companies Act, 2013 read with Rule 19 of Companies (Share Capital and Debentures) Rules, 2014, may fill SH-13 and send the same to the office of RTA of the Company. In case of shares held in dematerialized form, the nomination / change in nomination should be lodged with their DPs.
10. Members, who hold shares in:
 - a. Multiple De-mat accounts and/ or
 - b. One or more folios in physical formare advised to consolidate their holdings in single De-mat account.
11. Members are requested to correspond with RTA for all matters relating to shareholding in the Company.
12. Members are requested to hand over the enclosed Attendance Slip, duly filled in and signed in accordance with their specimen signature(s) registered with the Company for admission to the AGM hall. Members who hold shares in dematerialized form are requested to bring their Client ID and DP ID Numbers for identification.
13. Members desiring any information on the accounts are requested to write to the Company at least seven days in advance of the AGM.
14. Prevention of Frauds: You are advised to exercise due diligence and notify your DP of any change in address, stay abroad or demise of any shareholder as soon as possible. Do not leave your Demat account dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.
15. Confidentiality of Security Details: Do not disclose your Folio Nos./ DP ID/ Client ID to unknown persons. Do not hand over signed blank transfer deeds, delivery instruction slips to any unknown persons.
16. Dealing of Securities with Registered Intermediaries: Members must ensure that they deal with only SEBI registered intermediaries and must obtain a valid contract note/ confirmation memo from the broker/ sub-broker, within 24 hours of execution of the trade and it should be ensured that the Contract Note/Confirmation Memo contains order no., trade no., trade time, quantity, price and brokerage
17. In terms of the provisions of Section 107 of the Companies Act, 2013, since the resolutions as set out in this Notice are being conducted through e-voting or physical Ballot, the said resolutions will not be decided on a show of hands at the AGM. The voting right of all shareholders shall be in proportion to their share in the paid up equity share capital of the Company as on the cut-off date i.e. 24th September, 2015.
18. In compliance with the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and Clause 35B of listing agreement, the Company is pleased to provide to the members facility to exercise their votes at the 34th AGM by electronic means and the business may be transacted through e-voting as per details below
 - (a) Date and time of commencement of voting through electronic means Sunday, 27th September, 2015 at 9.00 a.m.
 - (b) Date and time of end of voting through electronic means beyond which voting will not be allowed: Tuesday, 29th September, 2015 at 5.00 p.m.
 - (c) The e-voting module shall be disabled by CDSL for voting thereafter.
Details of Website: <http://www.evotingindia.com>

- (d) Details of persons to be contacted for issues relating to e-voting: Bigshare Services Private Limited, E-3, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Mumbai 400 072, Tel No: 022-40430200, Fax No : 022-28475207, E-mail investor@bigshareonline.com
- (e) The shareholders of the Company, holding shares either in physical form or in dematerialized form may cast their vote electronically irrespective of mode of receipt of notice by the shareholders

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

Pursuant to Section 108 read with rule 20 of the Companies (Management & Administration) Rules, 2014 as amended and Clause 35B as on the off date of the listing agreement, the Company is providing facility of e-voting and voting through ballot to all members as on cut off date as per the applicable regulations and all the businesses contained in this notice may be transacted through such voting. The e-voting facility is being provided through e-voting services provided by Centra Depository Services (India) Limited (CDSL). The instructions for members for voting electronically and through ballot are given in below paragraphs. Such voting facility is in addition to voting that may take place at the meeting venue on 30th September, 2015.

A. The instructions for members for voting electronically:-

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

For Members holding shares in Demat Form and Physical Form	
PAN*	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the last 8 digits of the sequence number.(refer serial no. printed on the name and address sticker/ postal ballot form / mail) in the PAN field. In case the sequenc number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with serial number 1 then enter RA00000001 in the PAN field.
DOB#	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format
Dividend Bank Details#	Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio. <ul style="list-style-type: none"> Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please (enter the member ID / folio number in the Dividend Bank details field.)

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

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

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

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

In case of members receiving the physical copy:

- (I) please follow all steps from sl. no. (a) to sl. no. (q) above to cast vote.
- (II) The voting period begins on Sunday 27th September, 2015 at 9:00 a.m and ends on Tuesday 29th September, 2015, 5:00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 24th September, 2015 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (III) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions (“FAQs”) and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com
- B. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of 24th September, 2015.

- C. A copy of this notice has been / shall be placed on the website of the Company and the website of CDSL.
- D. Mr. Jayesh Shah, Practicing Company Secretary (Membership No. FCS 5637) has been appointed as the Scrutinizer to scrutinize the voting and remote e-voting process in a fair and transparent manner.
- E. The Scrutinizer shall, immediately after the conclusion of voting at the general meeting, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of atleast two witnesses not in the employment of the company and make not later than three days of conclusion of the meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman of the Company or a person authorized by him in writing who shall countersign the same.
- F. In terms of Clause 35B of the Listing Agreement, in order to enable its members, who do not have access to e-voting facility, to send their assent or dissent in writing in respect of the resolutions as set out in this Notice, a Ballot Form is sent along with this Notice. A member desiring to exercise vote by Ballot shall complete the said Ballot Form with assent (for) or dissent (against) and send it to Mr. Jayesh Shah, Scrutinizer, c/o. Bigshare Services Private Limited, E 3, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Mumbai 400072, Tel No. 022-40430200, Fax No. 022 28475207, E-mail: ujata@bigshareonline.com so as to reach him on or before 29th September, 2015 by 5.00 p.m. Any Ballot Form received after the said date and time shall be treated as if the reply from the Members has not been received.
- G. The facility for voting through ballot shall also be made available at the meeting and members attending the meeting who have not already cast their vote by remote e-voting/ ballot shall be able to exercise their voting right at the meeting.
- H. The members who have casted their votes by remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again.
- I. The Results shall be declared on or after the Annual General Meeting of the Company. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.idreamfilminfra.com within 2 (Two) days of conclusion of the annual general meeting and will be communicated to BSE Limited and National Stock Exchange of India Limited, who are required to place them on their website. The same shall also be placed on the website of CDSL.
20. (i) Members who have registered their e-mail addresses with the depositories or with the Company's RTA are being sent Notice of ballot by e-mail and members who have not registered their e-mail addresses will receive Ballot Form along with the Notice through Courier/ Post.
- (ii) Members can request for a Ballot Form at Bigshare Services Private Limited, E-3, Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Mumbai 400 072 or they may also address their request through e-mail to: ujata@bigshareonline.com Contact no. 022-40430200.
- (iii) Members desiring to exercise their votes through the physical Ballot Form are requested to return the form duly completed and signed to the Scrutinizer so as to reach the Scrutinizer on or before the close of working hours on Tuesday, 29th September, 2015. All Ballot Forms received after the said date will be treated as if the reply from such members has not been received. **No other form or photocopy of the Ballot Form will be permitted/ accepted by the Company.**
- (iv) In case of e-voting, Institutional members (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPEG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail to investor@bigshareonline.com or mca@ahaholdings.co.in (email id of Company) with a copy marked to helpdesk.evoting@cdslindia.com (cdsl email).
- (v) In case of voting by physical ballot, the institutional members (i. e. other than individuals, HUF, NRI, etc.) are required to send a copy of the relevant Board Resolution/ Authority Letter etc. together with attested specimen signature of the duly authorized signatory (ies) who are authorized to vote, to the Scrutinizer along with the Ballot Form so as to reach the Scrutinizer on or before the close of working hours on Tuesday, 29th September, 2015.
- (vi) The Scrutinizer will scrutinize the voting process (both e-voting and voting by physical ballot) in a fair and transparent manner. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favor or against, if any, forthwith to the Chairman of the Company. The results shall be declared on or after the AGM of the Company. The results declared along with the Scrutinizer's Report shall be available on the Company's website within two (2) days of passing of the resolution at the AGM of the Company and communicated to the stock exchange

21. The shareholders can also access the Annual Report 2014-15 of the Company circulated to the Members of the Company and other information about the Company on Company's website, i.e., www.idreamfilminfra.com or on Stock Exchange websites, i.e. www.bseindia.com

For and on behalf of the Board

**SANTOSH APRAJ
DIRECTOR
(DIN 05197998)**

Place: Mumbai

Date : 14th August, 2015

Registered Office:

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

Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

CIN: L51900MH1981PLC025354

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

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

ITEM NO. 4:

Pursuant to Sections 149 and 152 and Schedule IV of the Companies Act, 2013 read with Companies Appointment and Qualification of Directors) Rules, 2014, it is proposed to appoint Mr. Lalitkumar Kothari as an Independent Director of the Company for a period up to five consecutive years up to 17th March, 2020 and that they shall not be liable to retire by rotation. The Company has received notices, pursuant to Section 160 of the Companies Act, 2013, from members proposing the appointment of aforesaid Independent Director.

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

The Board of Directors believes that vast experience and knowledge of the aforesaid director shall be beneficial for the progress of the Company. Hence in the interest of the Company, the Board recommends the appointment of Mr. Lalitkumar Kothari as an Independent Director as set out at Item Nos. 4 of the Notice.

Upon the confirmation of the appointment of Independent Director by the Members of the Company, the appointment shall be formalised by the issue of a letter of appointment by the Company to the said Independent Director.

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

ITEM NO. 5:

During the period under review, Mr. Santosh Apraj (**DIN 05197998**) was appointed as the Additional Director of the Company with effect from 13th February, 2015 pursuant to the provisions of Section 161 of the Companies Act, 2013.

The term of office of Mr. Santosh Apraj as an Additional Director expires at the ensuing Annual General Meeting of the Company and is eligible for appointment as a Director of the Company.

The Company has received a Notice in writing from the said director along with the deposit of Rs. 100,000/- (Rupees One Lac only), as per the provisions of Section 160 of the Companies Act, 2013, proposing his candidature, for the office of Directors of the Company. Considering his varied experience, the Board recommends the appointment of Mr. Santosh Apraj as Director of the Company.

The aforesaid notice received from Mr. Santosh Apraj is available for inspection at the Registered Office of the Company on all working days during the business hours till the date of the Annual General Meeting and the same shall also be placed at the meeting.

The provisions of the Companies Act, 2013, require to obtain approval of the Members for the appointment of Mr. Santosh Apraj to the office of the Director of the Company.

Apart from Mr. Santosh Apraj, none of the other persons specified in Section 102 of the Companies Act, 2013, namely the Promoters, Directors, Key Managerial Persons, Relatives of Promoters, Directors and Key Managerial Persons or the entities comprising the interest of Promoters, Directors or Key Managerial Persons, are concerned or interested financially or otherwise in the above resolution.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

The Directors recommend the said resolution for your approval.

ITEM NO. 6:

In order to comply with the provisions of Section 203 of the Companies Act, 2013, Mr. Santosh Apraj (DIN: 05197998) was appointed as the Managing Director of the Company with effect from 14th August, 2015. However pursuant to the provisions of section 196 of the Companies Act, 2013, it is necessary to seek approval of the members of the Company for appointment of Managing Director. Hence, it is proposed to seek approval of the members for appointment of Mr. Santosh Apraj, as Managing Director of the Company for the period of five (5) years with effect from 14th August, 2015.

The said Managing Director will not draw any remuneration from the Company and shall be liable to retire by rotation.

The Directors recommend the said resolution for your approval.

Apart from Mr. Santosh Apraj, none of the other persons specified in Section 102 of the Companies Act, 2013, namely the Promoters, Directors, Key Managerial Persons, Relatives of Promoters, Directors and Key Managerial Persons or the entities comprising the interest of Promoters, Directors or Key Managerial Persons, are concerned or interested financially or otherwise in the above resolution.

For and on behalf of the Board

**SANTOSH APRAJ
DIRECTOR
(DIN 05197998)**

Place: Mumbai

Date: 14th August, 2015

Registered Office:

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

Lodha Pavilion, Apollo Mill Compound,

Mahalaxmi, Mumbai 400 011

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

Directors' Report

To

The Members

IDream Film Infrastructure Company Limited

(formerly known as Softpo Global Services Limited)

Your Directors have pleasure in presenting the Thirty Fourth Annual Report of the Company together with the Audited Statement of Accounts for the year ended 31st March, 2015.

1. FINANCIAL STATEMENTS & RESULTS

a. FINANCIAL RESULTS:

The Company's performance during the year ended 31st March, 2015 as compare to the previous financial year, is summarized below:

(Rs.)

Particulars	For the Year ended 31 st March 2015	For the Year ended 31 st March 2014
Total Income	362	-
Less: Expenses	7,48,938	4,26,829
Loss before Exceptional and Extra-Ordinary item and tax	(7,48,576)	(4,26,829)
Less: Exceptional Items	15,362	25,360,966
Profit / (Loss) Before Tax	(7,63,938)	(25,787,795)
Less: Provision for Tax	-	-
Income Tax of earlier years w/off	-	-
Loss: After Tax	(7,63,938)	(25,787,795)
Balance brought forward	(3,11,25,620)	(53,37,825)
Balance carried to Balance Sheet	(3,18,89,558)	(3,11,25,620)

b. OPERATIONS:

During the year under review, the Company did not undertake any business operations. The Company incurred a Net Loss of Rs. 7,63,938/- due to administrative and other fixed expenses.

c. REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES:

The performance and financial position of Subsidiary Company for the year ended 31st March 2015 is appended as **Annexure I** to this Report. The company does not have any associates or joint venture companies.

d. DIVIDEND:

Considering the loss incurred in the current financial year and accumulated losses, your Directors do not recommended any dividend for the financial year under review.

e. TRANSFER TO RESERVES:

In view of loss incurred during the year under review, the Board of Directors has not recommended transfer of any amount to reserves.

f. REVISION OF FINANCIAL STATEMENT:

There was no revision of the financial statements for the year under review.

g. DEPOSITS:

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

h. DISCLOSURES UNDER SECTIONS 134(3)(1) OF THE COMPANIES ACT, 2013:

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

i. DISCLOSURE OF INTERNAL FINANCIAL CONTROLS:

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

j. DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL:

No orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

k. PARTICULAR OF CONTRACTS OR ARRANGEMENT WITH RELATED PARTIES:

The details of transactions / contracts / arrangements entered by the Company with related party(ies) as defined under the provisions of Section 2(76) of the Companies Act, 2013, during the financial year under review, in the prescribed Form AOC-2, are furnished in **Annexure II** and forms part of this Report.

l. PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS AND SECURITIES:

Full particulars of loans, guarantees, investments covered under Section 186 of the Companies Act, 2013, are given in the Note No. 2 (7) and 2 (10) in the financial statements provided in this Annual Report.

m. DISCLOSURE UNDER SECTION 43(a)(ii) OF THE COMPANIES ACT, 2013:

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

n. DISCLOSURE UNDER SECTION 54(1)(d) OF THE COMPANIES ACT, 2013:

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

o. DISCLOSURE UNDER SECTION 62(1)(b) OF THE COMPANIES ACT, 2013:

The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

p. DISCLOSURE UNDER SECTION 67(3) OF THE COMPANIES ACT, 2013:

The Company has not granted any loans to its employees under the Scheme for purchase or subscribe for fully paid up shares of the Company or its Holding Company. Hence, no such disclosure is required to be made.

2. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

a) BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL

During the year under review, Mr. Santosh Apraj (DIN: 05197998) and Mr. Lalitkumar Kothari (DIN: 07115770) were appointed as additional Directors of the Company w.e.f. 13th February, 2015 and 18th March 2015 respectively to hold office upto the date of ensuing Annual General Meeting. The Company has received requisite notices along with deposit proposing their candidature for appointment as Director of the Company.

Mr. Lalitkumar Kothari was appointed as Independent Director.

Further, the Board of Directors of the Company at their Meeting held on 14th August, 2015, approved the appointment of Mr. Santosh Apraj as a Managing Director of the Company subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

Mr. Samir Patil (DIN: 01905667), Mr. Vidhyut Jain (DIN: 00480231), Non Executive Directors resigned as Directors of the Company with effect from 13th February, 2015 and Mr. Vinod Kumar Jain, Independent Director also resigned from the Directorship with effect from 18th March, 2015. The said directors had resigned due to their other occupation. The Board places on record its deep appreciation for services rendered by Mr. Samir Patil, Mr. Vidhyut Jain & Mr. Vinod Kumar Jain during their respective tenure on the Board.

In accordance with the provisions of the Act, none of the Independent Directors are liable to retire by rotation.

As per the provisions of Section 152 of the Companies Act, 2013, Mr. Suri Gopalan (DIN: 02135461) shall retire by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.

b. DECLARATIONS BY INDEPENDENT DIRECTORS:

The Company has received declarations from all the Independent Directors under Section 149(6) of the Companies Act, 2013 confirming their independence vis-à-vis the Company

3. DISCLOSURES RELATED TO BOARD, COMMITTEES AND ITS POLICIES

a. BOARD MEETINGS:

During the financial year 2014-15, 11 meetings of the Board of Directors were held in accordance with the provisions of the Companies Act, 2013 and rules made thereunder i.e. on 30th May, 2014, 14th August, 2014, 2nd September, 2014, 30th September, 2014, 10th October, 2014, 14th November, 2014, 24th December, 2014, 14th January, 2015, 13th February, 2015, 18th March, 2015 and 27th March, 2015.

b. DIRECTOR'S RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2015, the Board of Directors hereby confirm that:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2015 and of the loss of the Company for that year;
- c. proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the annual accounts of the Company have been prepared on a going concern basis;
- e. internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
- f. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

c. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of Directors was constituted by the Board of Directors of the Company in accordance with the requirements of Section 178 of the Act.

The composition of the said Committee as on 31st March 2015 is as under:

1. Mr. Lalitkumar Kothari, Chairman,
2. Mrs. Amola Patel, Director and
3. Mr. Santosh Apraj, Director.

During the year, three meetings of Nomination & Remuneration Committee were held i.e. on 14th November, 2014, 13th February, 2015 & 18th March, 2015.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

The Board has in accordance with the provisions of sub-section (3) of Section 178 of the Companies Act, 2013, formulated the policy setting out the criteria for determining qualifications, positive attributes, independence of a Director and policy relating to remuneration for Directors, Key Managerial Personnel and other employees. The aforementioned detailed policy duly approved and adopted by the Board is appended as **Annexure IV** to this Report.

d. AUDIT COMMITTEE:

The Audit Committee of the Board of Directors was constituted pursuant to the provisions of Section 177 of the Companies Act, 2013 and the rules made there under. The present Audit Committee comprises of:

1. Mr. Lalitkumar Kothari, Chairman,
2. Mr. Santosh Apraj, Director and
3. Mrs. Amola Patel, Director.

The scope and terms of reference of the Audit Committee have been amended in accordance with the Act and the Listing Agreement entered into with the Stock Exchanges. During the year, two meetings of Audit Committee were held on 14th November, 2014 & 13th February, 2015.

During the year under review, the Board of Directors of the Company had accepted all the recommendations of the Committee.

VIGIL MECHANISM POLICY FOR THE DIRECTORS AND EMPLOYEES:

The Board of Directors of the Company has, pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, framed the “Vigil Mechanism Policy” for Directors and employees of the Company to provide a mechanism which ensures adequate safeguards to employees and Directors from any victimization on raising of concerns of any violations of legal or regulatory requirements, incorrect or misrepresentation of any, financial statements and reports, etc.

The employees of the Company have the right/option to report their concern/grievance to the Chairman of the Audit Committee.

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations.

e. RISK MANAGEMENT POLICY:

The Board of Directors of the Company has designed a Risk Management Policy and Guidelines to avoid events, situations or circumstances which may lead to negative consequences on the Company's businesses, and define a structured approach to manage uncertainty and to make use of these in their decision making pertaining to all business divisions and corporate functions. Key business risks and their mitigation are considered in the annual / strategic business plans and in periodic management reviews.

f. ANNUAL EVALUATION OF DIRECTORS, COMMITTEE AND BOARD:

The Nomination and Remuneration Committee of the Board has formulated a Performance Evaluation Framework, under which Committee has identified the criteria upon which performance of every Director shall be evaluated. The framework also provides the manner in which the Directors, as a collective unit in the form of Board Committees and the Board should function and perform.

g. INTERNAL CONTROL SYSTEMS:

Adequate internal control systems commensurate with the nature of the Company's business and size and complexity of its operations are in place and have been operating satisfactorily. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

h. DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 AND OTHER DISCLOSURES AS PER RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

The Company did not have any Employees, Managing Director, CFO, and Whole-Time Director during the year under review, and hence the Company has not paid any remuneration to them and therefore no details are furnished as required in accordance to Section 197(12) of Companies Act, 2013.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

i. **PAYMENT OF REMUNERATION / COMMISSION TO DIRECTORS FROM HOLDING OR SUBSIDIARY COMPANIES:**

Mr. Santosh Apraj, Managing Director of the Company draws remuneration from Holding Company i.e. Aha Holdings Pvt. Ltd. and however does not exceed the limits in accordance to section 197 and schedule V of Companies Act, 2013.

4. **AUDITORS AND REPORTS**

The matters related to Auditors and their Reports are as under:

a. **OBSERVATIONS OF STATUTORY AUDITORS ON ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2015:**

The observations made by the Statutory Auditors in their report for the financial year ended 31st March 2015 read with the explanatory notes therein are self-explanatory and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013.

b. **SECRETARIAL AUDIT REPORT FOR THE YEAR ENDED 31st MARCH 2015:**

In terms of the provisions of Section 204 read with Section 134(3) of the Companies Act, 2013, mandates obtaining of a Secretarial Audit Report from a Practicing Company Secretary. The Board of Directors of the Company appointed Ms. Moushmi Mehta, Practicing Company Secretary to conduct the Secretarial Audit of the Company for the financial year 2014-15.

Secretarial Audit Report issued by Ms. Moushmi Mehta, Practicing Company Secretary in Form MR-3 for the financial year 2014-15 is appended as Annexure V to this report.

Management responses to the remarks of Secretarial Auditors are as under:

- i. The Company has not complied with the provisions of Section 203 read with Rule 8A of the Companies (Appointment & remuneration of Managerial personnel) Rules, 2014 of the Companies Act, 2013 for the appointment of Key Managerial Personnel. There is no Managing Director/Whole time Director/Manager and CFO and Company Secretary.

The Company has appointed Managing Director and Chief Financial Officer at the meeting of the Board of Directors held on 14th August, 2015 in accordance to the provisions of the Act. The Company has taken steps to appoint whole time Company Secretary.

- ii. Disclosure of interest as required under Section 184 of the Companies Act, 2013 were submitted by Mr. Vinod Kumar Jain and Ms. Amola Patel to the Company on September 1, 2014 were not placed at the Board Meeting held on October 10, 2014 and November 14, 2014 respectively i.e. at the meeting in which they had participated as the Director of the Company. The same were placed at the Board Meeting held on February 13, 2015.

Mr. Vinod Kumar Jain and Mrs. Amola Patel has given their disclosure of interest dated September 1, 2014 on the Board Meeting dated September 2, 2014. Hence this matter has been present before the Board on dated February 13, 2015 and thereafter Company filed the form dated February 13, 2015.

c. **RE-APPOINTMENT OF AUDITORS:**

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s Kanu Doshi Associates, Chartered Accountants (ICAI Firm Registration Number 104746W), the Statutory Auditors of the Company, hold their office upto the conclusion of the ensuing Annual General Meeting. The consent of the Auditors along with certificate under Section 139 of the Act have been obtained from the Auditors to the effect that their appointment, if made, shall be in accordance with the prescribed conditions and that they are eligible to hold the office of Auditors of the Company. The Board recommends the re-appointment of M/s. Kanu Doshi Associates, Chartered Accountants as the Statutory Auditors of the Company.

Necessary resolution for re-appointment of the said Auditors is included in the Notice of the ensuing Annual General Meeting for seeking approval of members.

5. **OTHER DISCLOSURES**

Other disclosures as per provisions of Section 134 of the Act read with Companies (Accounts) Rules, 2014 are furnished as under:

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

a. **EXTRACT OF ANNUAL RETURN:**

Pursuant to the provisions of Section 134(3)(a) of the Companies Act, 2013, Extract of the Annual Return for the financial year ended 31st March 2015 made under the provisions of Section 92(3) of the Act is appended as **Annexure III** to this Report.

b. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy and technology absorption have not been furnished considering that fact that the Company did not undertake any activities during the year under review.

During the year under review, the Company has neither earned nor used any foreign exchange.

c. **CORPORATE GOVERNANCE: (applicable To Companies Giving Remuneration As Per Section II Of Schedule V):**

The Company has not paid any remuneration to its managerial personnel as per Section II of Schedule V of the Companies Act, 2013.

6. **ACKNOWLEDGMENTS AND APPRECIATION:**

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

For and on behalf of the Board

LALIT KUMAR KOTHARI
DIRECTOR
DIN: 07115770

SANTOSH APRAJ
DIRECTOR
DIN: 05197998

Place: Mumbai

Date: 14th August, 2015

Registered Office:

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

CIN: L51900MH1981PLC025354

TEL No. 022-6740 0900 Fax No. 022-24381374

Email: mca@ahaholdings.co.in

Website: www.idreamfilminfra.com

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

ANNEXURE - I

Form AOC-1

**STATEMENT CONTAINING SALIENT FEATURES OF THE SUBSIDIARIES,
ASSOCIATES AND JOINT VENTURE COMPANIES**

Part "A": Subsidiaries

1.	Name of the Subsidiary	AHA Parks Limited Wholly owned Subsidiary Company
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Reporting period of the said subsidiary company is not different from the Holding Company.
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial Year in the case of foreign subsidiaries	N. A.
4.	Share Capital	Rs. 500,000
5.	Reserves and Surplus	Rs. (2,815,945)
6.	Total Assets	Rs. 22,584,740
7.	Total Liabilities	Rs. 22,584,740
8.	Investments	-
9.	Turnover	-
10.	Profit Before Taxation	Rs. (52,794)
11.	Provision for Taxation	-
12.	Profit After Taxation	Rs. (52,794)
13.	Proposed Dividend	-
14.	% of Shareholding	100%

Part "B": Associates and Joint Ventures

The Company did not have any Associate or Joint Venture during the financial year 2014-2015.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

ANNEXURE - II

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

The Company has not entered into contracts or arrangements or transactions with related parties and which are not at arm's length basis.

Name(s) of the related party and nature of relationship	N. A.
Nature of contracts/arrangements/transactions	N. A.
Duration of the contracts / arrangements/transactions	N. A.
Salient terms of the contracts or arrangements or transactions including the value, if any	N. A.
Justification for entering into such contracts or arrangements or transactions	N. A.
Date(s) of approval by the Board	N. A.
Amount paid as advances, if any	N. A.
Date on which the special resolution was passed in general meeting as required under first proviso to section 188	N. A.

2. Details of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party and nature of relationship	AHA Holdings Pvt. Ltd. Holding Company	AHA Parks Ltd Wholly Owned Subsidiary Company
Nature of contracts / arrangements / transactions	Loan Received	Loan Given
Duration of the Contract arrangements / transactions	Repayable on Demand	Repayable on Demand
Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 4,70,000	Rs.15,362
Date(s) of approval by the Board, if any	30 th September, 2014	24 th September, 2014
Amount paid as advances, if any	N. A.	N. A.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED**ANNEXURE - III****EXTRACT OF ANNUAL RETURN**As on financial year ended on 31st March 2015*[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]***I. REGISTRATION AND OTHER DETAILS:**

CIN	L51900MH1981PLC025354
Registration Date	03/10/1981
Name of the Company	IDream Film Infrastructure Company Limited <i>(Formerly known as Softbpo Global Services Limited)</i>
Category / Sub-Category of the Company	Company limited by shares / Indian Non-Government Company
Address of the Registered office and contact details	Flat No B-4501& B-4601, Lodha Bellissimo, Lodha Pavilion, Apollo Mill Compound, Mahalaxmi, Mumbai-400011
Whether listed company	Yes
Name, Address and Contact details of Registrar and Transfer Agent, if any:	Big Share Services Private Ltd. E/2-3, Ansa Industrial Estate, Saki Vihar Road, Saki Naka, Andheri (E), Mumbai 72. Tel.: 2847 0652/40430200 Fax: 28475207

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

SI. No.	Name and Description of main Product / Services	NIC Code of the Product	% of Total turnover of the Company
1.	N. A.	N. A.	N. A.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name and Address of the Company	CIN / GLN	Holding/ Subsidiary/ Associate	% of Shares held	Applicable Section
1	AHA Holdings Private Limited 161, Starcity, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai	U65990M H2000PTC 127298	Holding	60%	Section 2(87)(ii)
2.	AHA Parks Limited 161, Starcity, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai	U93000M H2002PLC 135478	Subsidiary	100%	Section 2(87)(ii)

I SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

i. CATEGORY-WISE SHARE HOLDING:

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
(a) Individual / HUF	-	-	-	-	-	-	-	-	-
(b) Central Govt	-	-	-	-	-	-	-	-	-
(c) State Govt(s)	-	-	-	-	-	-	-	-	-
(d) Bodies Corp.	90,000	-	90,000	60.00	90,000	-	90,000	60.00	0%
(e) Banks / FI	-	-	-	-	-	-	-	-	-
(f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A)(1)	90,000	-	90,000	60.00	90,000	-	90,000	60.00	0%
(2) Foreign									
(a) NRIs / Individuals	-	-	-	-	-	-	-	-	-
(b) Other Individuals	-	-	-	-	-	-	-	-	-
(c) Bodies Corp.	-	-	-	-	-	-	-	-	-
(d) Banks / FI	-	-	-	-	-	-	-	-	-
(e) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2):	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	90,000	-	90,000	60.00	90,000	-	90,000	60.00	0%
B. Public Shareholding									
(1) Institutions									
(a) Mutual Funds	-	-	-	-	-	-	-	-	-
(b) Banks / FI	-	-	-	-	-	-	-	-	-
(c) Central Govt	-	-	-	-	-	-	-	-	-
(d) State Govt(s)	-	-	-	-	-	-	-	-	-
(e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
(f) Insurance Companies	-	-	-	-	-	-	-	-	-
(g) FIIs	-	-	-	-	-	-	-	-	-
(h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
(i) Others Specify	-	-	-	-	-	-	-	-	-
Sub-total (B)(1)	-	-	-	-	-	-	-	-	-

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
(2) Non Institutions									
(a) Bodies Corp.	14,320	-	14,320	9.55	13620	-	13620	9.08	(0.47%)
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual Shareholders Holding Nominal share Capital upto Rs. 1 lakh	43,600	1,780	45,380	30.25	43,850	1,780	45,630	30.42	0.17%
ii) Individual Shareholders Holding Nominal share Capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
(c) Others specify	300	-	300	0.20	750	-	750	0.50	0.30%
Sub-total (B)(2)	58,220	1,780	60,000	40.00	58,220	1,780	60,000	40.00	0%
Total Public Shareholding (B)=(B)(1)+(B)(2)	58,220	1,780	60,000	40.00	58,220	1,780	60,000	40.00	0%
C. Shares held by the custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	148,220	1,780	150,000	100.00	148,220	1,780	150,000	100.00	0%

ii. SHAREHOLDING OF PROMOTERS

Sr. No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change during the year
		No. of Shares	% of Total Shares of the Company	% of Shares Pledged / encumbered to total Shares	No. of Shares	% of Total Shares of the Company	% of Shares Pledged encumbered to total Shares	
1.	AHA Holdings Private Limited	90,000	60	-	90,000	60	-	0%
	Total	90,000	60	-	90,000	60	-	0%

iii. CHANGE IN PROMOTERS' SHAREHOLDING (PLEASE SPECIFY, IF THERE IS NO CHANGE):

There is no change in Promoters shareholding during the Financial year 2014-15.

Sr. No.	Shareholders Name	Shareholding at the beginning of the year		Cumulative Shareholding During the year	
		No. of Shares	% of Total Shares of the Company	No. of Shares	% of Total Shares of the Company
	At the beginning of the year	90,000	60%	90,000	60%
	Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/bonus/ sweat equity etc)	-	-	-	-
	At the End of the Year	90,000	60%	90,000	60%

iv. SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN DIRECTORS PROMOTERS AND HOLDERS OF GDRS AND ADRS):

Sr. No.	Shareholders Name	Shareholding at the beginning of the year		Cumulative Shareholding During the year	
		No. of shares	% of the total Shares of the Company	No. of shares	% of the total Shares of the Company
	For each of the Top 10 Shareholders				
	At the Beginning of the year	30,800	20.53%	30,800	20.53%
	Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/bonus/ sweat equity etc)	Transfer on 28 th November, 2014 100 Equity Shares	0.06%	100	0.06%
	At the End of the Year (or on the date of separation, if separated during the year)	30,700	20.47%	30,700	20.47%

V. SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on 31st March, 2015, none of the Directors and KMP of the Company hold shares in the Company and therefore disclosure under this head is not applicable to the Company.

II INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	29,621,251	-	29,621,251
ii) Interest Due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	29,621,251	-	29,621,251
Change in Indebtedness during the financial year	-	-	-	-
Addition	-	6,15,000	-	6,15,000
Reduction	-	-	-	-
Net Change	-	6,15,000	-	6,15,000
Indebtedness at the end of the financial year				
i) Principal Amount	-	30,236,251	-	30,236,251
ii) Interest Due but not paid	-	-	-	-
iii) Interest accrued but not due	-	26,793	-	26,793
Total (i+ii+iii)	-	30,263,044	-	30,263,044

III REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER:

As on 31st March, 2015, the Company did not have any Managing Director, Whole-time Director and/or Manager and therefore disclosure under this head is not applicable to the Company.

B. REMUNERATION TO OTHER DIRECTORS:

Particulars of Remuneration	Name of Directors		Total Amount
1. Independent Directors	Vinod Kumar Jain	Amola Patel	
Fee for attending board / committee meetings	50,000	5,000	55,000
Commission	0	0	0
Others, Please Specify	0	0	0
Total (1)	50,000	5,000	55,000
2. Other Non-Executive Directors	-	-	-
Fee for attending board / committee meetings	-	-	-
Commission	-	-	-
Others, Please Specify	-	-	-
Total (2)	-	-	-
Total (B)=(1+2)	-	-	-
Total Managerial Remuneration	-	-	-
Overall Ceiling as per the Act	N. A.	N. A.	N. A.

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

As on 31st March, 2015, the Company did not have any Key Managerial Personnel and therefore disclosure under this head is not applicable to the Company.

IV PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority (RD / NCLT / Court)	Appeal made if any (give Details)
A. Company					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. Directors					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. Other Officers in Default					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

ANNEXURE - IV

NOMINATION & REMUNERATION POLICY

Charter Purpose

The purpose of the Nomination and Remuneration Committee (the "committee") of the Board of Directors (the "Board") shall be to assist the Board in discharging its responsibilities relating to compensation of the Company's executive directors and other senior level employees. The committee has the overall responsibility of approving and evaluating the adequacy of the compensation plans, policies, programs and succession plans for Company's Executive Directors and the Chief Executive Officer.

Membership and organization

The committee will be appointed by the Board and will serve at its discretion. The committee shall consist of not less than three members two of them shall be Independent Directors.

The members of the committee will be appointed by the Board and may be removed by the Board in its discretion. The Board shall designate a member of the committee as the chairperson.

Responsibilities

The committee shall have the following responsibilities and authority:

The committee shall annually review and approve for the CEO and Executive Directors the corporate goals and objectives applicable to the CEO / Executive Directors, evaluate at least annually the CEO's / Executive Directors' performance in light of those goals and objectives, and determine and approve the CEO's/ Executive Directors and shall also annually review:

- (a) annual base salary,
- (b) annual incentive bonus, including the specific goals and amount,
- (c) equity compensation,
- (d) employment agreements, severance arrangements, and change in control agreements / provisions, and
- (e) Any other benefits, compensation or arrangements, based on this evaluation.

The committee, in consultation with the CEO, shall review the performance of all the executive directors each quarter, on the basis of detailed performance parameters set for each of the executive directors at the beginning of the year. The committee may, from time-to-time, also evaluate the usefulness of such performance parameters, and make necessary amendments.

The committee is responsible for administering the Company's equity incentive plans, including the review and grant of awards to eligible employees under the plans and the terms and conditions applicable to such awards, subject to the provisions of each plan.

The committee may also make recommendations to the Board with respect to incentive compensation plans. The committee may review the Company's incentive compensation arrangements to determine whether they encourage excessive risk-taking, review and discuss at least annually the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk.

The committee shall review and reassess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.

The committee shall annually review its own performance and shall present the results of the evaluation to the Board. The committee shall conduct this evaluation in such manner as it deems appropriate.

The committee shall have the responsibility to maintain regular contact with the leadership of the Company. This should include interaction with the Company's leadership development institute, review of data from the employee survey and regular review of the results of the annual leadership evaluation process.

Advisors

The Committee may seek the advice of the external specialized agencies in fixation and evaluation of remuneration of the CEO, executive directors and other senior level personnel. The committee shall have the sole authority to select, retain and terminate the services of any compensation consultant to be used to assist in the evaluation of compensation for the CEO, executive directors or senior management, and shall have the sole authority to approve the consultant's fees and other retention terms and oversee the consultant's work. The compensation committee shall also have the authority to obtain advice and assistance from internal or external legal, accounting or other advisors. The committee shall set the compensation, and oversee the work, of its external legal counsel, accountants and other advisors with respect to compensation matters.

The committee shall receive appropriate funding from the Company, as determined by the committee in its capacity as a committee of the Board, for the payment of compensation to its compensation consultants, external legal counsel and any other advisors with respect to compensation matters.

- In retaining or seeking advice from compensation consultants, outside counsel and other advisors, the committee must take into consideration the recommendation of the Board in this regards.
- The committee may retain, or receive advice from, any compensation advisor as they may deem fit and proper, including directors that are not independent, after considering the specified factors. The committee is not required to assess the independence of any compensation consultant or other advisor that acts in a role limited to consulting on any broad-based plan that does not discriminate in scope, terms or operation in favor of executive officers or directors and that is generally available to all salaried employees or providing information that is not customized for a particular company or that is customized based on parameters that are not developed by the consultant or advisor, and about which the consultant or advisor does not provide advice.

Meetings and reports

The committee shall meet at least four times a year at such times and places as it deems necessary to fulfill its responsibilities.

- The committee is governed by the same rules regarding meetings (including through video conferencing meetings), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.
- The committee shall make regular reports to the Board regarding its actions and make recommendations to the Board as appropriate.
- The committee shall prepare such reports as may be required by any law, rule or regulation to which the Company is subject.
- The committee may invite such members of management to its meetings as it deems appropriate. However, the committee shall meet regularly without such members present, and the CEO and any other such officers shall not be present at meetings at which their compensation or performance is discussed or determined.

Compensation

Members of the Committee shall receive such fees, if any, for their services as committee members as may be determined by the Board.

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

ANNEXURE - V

Form No. MR-3

SECRETARIAL AUDIT REPORT

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2015

To

The Members

IDream Film Infrastructure Company Limited

(formerly known as Softpo Global Services Limited)

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Idream Film Infrastructure Company Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2015 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Idream Film Infrastructure Company Limited for the financial year ended on 31st March, 2015 as given in the Annexure, according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Not applicable to the Company during the Audit period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992, as amended;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (Not applicable to the Company during the Audit period)
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (Not applicable to the Company during the Audit period);
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not applicable to the Company during the Audit period);
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and (Not applicable to the Company during the Audit period);
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not applicable to the Company during the Audit period);
- (vi) The Income Tax Act, 1961.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by “The Institute of Company Secretaries of India”(Had not been notified during the audit period, hence not applicable to the Company);and
- (ii) The Listing Agreement entered into by the Company with Stock Exchange.

During the period under review the Company has, in our opinion, complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except as mentioned hereunder:

Disclosure of interest as required under section 184 of the Companies Act, 2013 were submitted by Mr. Vinod Kumar Jain and Ms. Amola Patel to the Company on September 1, 2014 were not placed at the Board Meeting held on October 10, 2014 and November 14, 2014 respectively i.e. at the meeting in which they had participated as the Director of the Company. The same were placed at the Board Meeting held on February 13, 2015.

We further report that

The Board of Directors of the Company comprises of Non-executive Directors including a Woman Director. Based on the representations made by the Officers of the Company, during the financial year company has not appointed the Key Managerial Personnel, we have been given to understand that the Company has initiated the process of searching for Key Managerial Personnel pursuant to the requirements of Section 203 of the Companies Act, 2013.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the year under report, the Company has not undertaken any event / action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

MOUSHMI MEHTA
PRACTICING COMPANY SECRETARY
CP No. 10017

Place: Mumbai

Date : 31st July, 2015

ANNEXURE

List of documents verified

1. Memorandum & Articles of Association of the Company;
2. Annual Report for the financial year ended 31st March 2014;
3. Minutes of the meetings of the Board of Directors along with Attendance Register held during the financial year under report;
4. Minutes of General Body Meetings held during the financial year under report;
5. Statutory Registers viz.
 - Register of Directors & Key Managerial Personnel and their Shareholding
 - Register of Contracts with Related Party and Contracts and Bodies etc. in which Directors' are interested
 - Register of loans, guarantees and security and acquisition made by the Company
 - Register of Charges
 - Register of Renewed and Duplicate Share Certificate
6. Declarations received from the Directors of the Company pursuant to the provisions of Section 299 of the Companies Act, 1956 and 184 of the Companies Act, 2013 and other declarations/intimations received under the Act and the Listing Agreement;
7. Intimations received from Directors and Designated Employees under the Internal Code for Prevention of Insider Trading;
8. E-Forms filed by the Company, from time to time, under applicable provisions of the Companies Act, 1956 and Companies Act, 2013 and attachments thereof during the financial year under report;
9. Intimations / documents / reports / returns filed with the Stock Exchanges pursuant to the provisions of Listing Agreement during the financial year under report.

Auditors Report

To.

The Members of

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

Report on the Financial Statement

We have audited accompanying financial statements of IDream Film Infrastructure Company Limited (Formerly known as Soft BPO Global Services Limited) (“the Company”), which comprise the Balance Sheet as at March 31, 2015, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of Companies Act, 2013 (“the Act”) with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial

statements based on our audit. We conducted our audit in accordance with the provisions of the Act, the Accounting and Auditing standards and the matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- b) in the case of the Statement of Profit and Loss, of the loss for the year ended on that date; and
- c) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

Emphasis of Matter:

- a. The Company has incurred net losses in the past years and in current year also. The Company has accumulated losses which exceed its net worth at the balance sheet date resulting in negative net worth. However, the financial statements have been prepared on going concern basis in view of the undertaking from its holding company for continuous financial support.

Our opinion is not modified in respect of above matter.

Report on other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2015, ("the order") issued by the Central Government of India in terms of sub-section (11) of 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the order, to the extent applicable.
- 2. As required by section 143(3) of the Act, we report that:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors, as on March 31, 2015 and taken on

record by the Board of Directors, we report that none of the directors is disqualified as on March 31, 2015 from being appointed as a director in terms of Section 164 (2) of the Act; and

- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014; in our opinion and to the best of our information and according to the explanations given to us:
 - 1. The Company does not have any pending litigation which would impact its financial position;
 - 2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - 3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Kanu Doshi Associates

Chartered Accountants

Firm Registration Number: 104746W

Arati Parmar

Partner

Membership No: 102888

Place: Mumbai

Date: May 29, 2015

Annexure to Auditor's Report

(Referred to in paragraph 1 of Report on Other Legal and Regulatory Requirements of our Report of even date on the accounts of IDREAM FILM INFRASTRUCTURE COMPANY LIMITED (Formerly known as SOFTBPO GLOBAL SERVICES LIMITED) for the year ended 31st March 2015)

- (i) The Company does not have any fixed assets. Hence the question of maintaining proper records, carrying out physical verification and disposing off a substantial part of the fixed assets does not arise.
- (ii) The Company does not have any inventory. Hence the question of carrying out physical verification and maintaining proper records does not arise..
- (iii) As per information and explanations given to us, the Company has not granted loan, secured or unsecured, to or from companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly, the sub-clause (a) and (b) of clause (iii) are not applicable to the Company.
- (iv) During the year, the company has not been engaged in purchase of inventory and fixed assets and sale of good and services. Hence clause 3(iv) is not applicable to the company.
- (v) The Company has not accepted any deposits from the public within the meaning of Sections 73 and 76 of the Act and the rules framed there under to the extent notified
- (vi) We have been informed that the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013.
- (vii) a) According to the information and explanations given to us and on the basis of records produced before us, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth Tax, custom duty, excise duty, cess and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as at 31st March, 2015 for a period of more than six months from the date they became payable.
- b) There are no cases of non-deposit with appropriate

authorities of disputed dues of sales tax / income tax / custom tax / wealth tax / excise authorities.

- (viii) The Company has accumulated losses at the end of the financial year exceeding fifty percent of its net worth. The company has incurred cash losses in the current financial year as well as in immediately preceding financial year.
- (ix) In our opinion and according to the information and explanations given to us, the Company has not taken any loans from any financial institutions, banks or debenture holders and hence the question of defaulting in repayment of dues does not arise.
- (x) The Company has not given any guarantee for loans taken by others from banks or financial institutions.
- (xi) The Company has not taken any Term loan during the year.
- (xii) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

For Kanu Doshi Associates
Chartered Accountants
Firm Reg. No: 104746W

Arati Parmar
Partner
Membership No: 102888

Place: Mumbai
Date: 29th May, 2015

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

Balance Sheet as at March 31, 2015

(Currency: Indian Rupees)

Particulars	Note No.	As at March 31, 2015	As at March 31, 2014
I EQUITIES AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share capital	2 (1)	1,500,000	1,500,000
(b) Reserves and surplus	2 (2)	(31,889,558)	(31,125,620)
		(30,389,558)	(29,625,620)
(2) Current Liabilities			
(a) Short-term borrowings	2 (3)	30,263,044	29,621,251
(b) Trade payables	2 (4)	157,282	43,529
(C) Other current liabilities	2 (5)	25,480	7,622
		30,445,806	29,672,402
TOTAL		56,248	46,782
II ASSETS			
(1) Non-current Assets			
(a) Non-current investments	2 (6)	-	-
(b) Long-term loans and advances	2 (7)	38,872	38,872
(c) Other Non-current assets	2 (8)	10,259	-
		49,131	38,872
(2) Current Assets			
(a) Cash and Cash Equivalents	2 (9)	7,117	7,910
(b) Short-term loans and advances	2 (10)	-	-
		7,117	7,910
TOTAL		56,248	46,782
<i>See accompanying notes to the financial statement, as under</i>			
Significant Accounting Policies	1		
Notes to the Balance Sheet	2		
Other Notes	4		

In terms of our report of even date

For Kanu Doshi Associates

Chartered Accountants
Firm Regn No: 104746W

Arati Parmar

Partner

Membership No: 102888

Place: Mumbai

Date: 29th May, 2015

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Santosh Apraj

Director

DIN: 05197998

Place: Mumbai

Date: 29th May, 2015

Lalitkumar Kothari

Director

DIN: 07115770

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

Statement of Profit & Loss for the year ended March 31, 2015

(Currency: Indian Rupees)

Particulars	Note No.	Year ended March 31, 2015	Year ended March 31, 2014
I Revenue from operations	3 (1)	362	-
Total Revenue		362	-
II Expenses			
Other expenses	3 (2)	748,938	426,829
Total Expenses		748,938	426,829
Loss before exceptional and extraordinary items and tax		(748,576)	(426,829)
Exceptional Items	4(7)	15,362	25,360,966
III Profit before tax		(763,938)	(25,787,795)
IV Tax Expenses :		-	-
V Profit / (Loss) for the period from continuing operations		(763,938)	(25,787,795)
VI Profit / (Loss) from discontinuing operations		-	-
VII Tax expense of discontinuing operations		-	-
VIII Profit / (Loss) from discontinuing operations (after tax)		-	-
IX Profit / (Loss) for the year		(763,938)	(25,787,795)
X Earning per equity share:	3 (3)		
(1) Basic		(5.09)	(171.92)
(2) Diluted		(5.09)	(171.92)

See accompanying notes to the financial statements, as under

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

In terms of our report of even date

For Kanu Doshi Associates

Chartered Accountants
Firm Regn No: 104746W

Arati Parmar

Partner

Membership No: 102888

Place: Mumbai

Date: 29th May, 2015

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Santosh Apraj

Director

DIN: 05197998

Place: Mumbai

Date: 29th May, 2015

Lalitkumar Kothari

Director

DIN: 07115770

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

Cash Flow Statement for the year ended March 31, 2015

(Currency: Indian Rupees)

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
A. Cash Flow from Operating Activities		
Net Profit before taxation	(763,938)	(25,787,795)
Operating Profit before Working Capital changes	(763,938)	(25,787,795)
<u>Adjustments for:</u>		
Provision for loans & advances & Investments	15,362	25,360,966
(Increase) / Decrease in Other Non Current Assets	(10,259)	-
Increase / (Decrease) in Trade payables	113,753	5,613
Increase / (Decrease) in Other Current Liabilities	17,858	(125)
CASH GENERATED FROM OPERATIONS	(627,224)	(421,341)
Income tax Paid	-	-
Net Cash inflow from / (outflow) from Operating activities	(627,224)	(421,341)
B. Cash Flow from Investing Activities		
Loan to Subsidiary	(15,362)	(75,000)
(* Includes Interest Receivable of Rs. 362/- in Current year)		
Net Cash inflow from / (outflow) from Investing activities	(15,362)	(75,000)
C. Cash Flow From Financing Activities		
Loan from Holding Company	641,793	470,000
[* Includes Interest Payable of Rs.26,793/- in Current year(Net)]		
Net Cash inflow from / (outflow) from Financing activities	641,793	470,000
Net Increase / (decrease) in cash and cash equivalents	(793)	(26,341)
Opening Cash and Cash Equivalents		
Cash in hand	660	660
Bank balances	7,250	33,591
	7,910	34,251
Closing Cash and Cash Equivalents		
Cash in hand	660	660
Bank balances	6,457	7,250
	7,117	7,910

Note: Cash & Cash Equivalents includes Cash In Hand, Bank Balances.

In terms of our report of even date

For Kanu Doshi Associates

Chartered Accountants

Firm Regn No: 104746W

Arati Parmar

Partner

Membership No: 102888

Place: Mumbai

Date: 29th May, 2015

For and on behalf of the Board of Directors of
IDream Film Infrastructure Company Limited

Santosh Apraj

Director

DIN: 05197998

Place: Mumbai

Date: 29th May, 2015

Lalitkumar Kothari

Director

DIN: 07115770

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

(To the extent applicable to the company)

1. System of Accounting:

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

2. Use of Estimates:

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

3. Revenue Recognition:

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

Interest on deployment of funds is recognized on accrual basis.

4. Cash and Cash Equivalent:

Cash & Cash Equivalents includes Cash In hand & Bank Balances.

5. Investments:

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

6. Borrowing Cost:

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

7. Provision for Current and Deferred Tax.

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

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

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

(To the extent applicable to the company)

8. Earnings per Share:

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

9. Impairment of Assets:

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

10. Contingencies / Provisions:

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

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 2: Notes to the Balance Sheet

2(1) - SHARE CAPITAL

a. Details of authorised, issued and subscribed share capital

(Currency : Indian Rupees)

Particulars	As at	As at
	March 31, 2015	March 31, 2014
Authorised Capital 65,00,000 (P.Y. 65,00,000) Equity Shares of Rs. 10/- each	65,00,000	65,00,000
Issued Capital 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each	1,50,000	1,50,000
Subscribed and Fully Paid up 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each	1,50,000	1,50,000
	1,50,000	1,50,000

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

Name of Shareholder	Relationship	As at March 31, 2015	
		No. of Equity shares held	Percentage
AHA Holdings Private Limited	Holding Company	90,000	60%

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

c. Reconciliation of number of shares

Equity Shares

Particulars	As at March 31, 2015	
	Number	Rs.
Shares outstanding at the beginning of the year	150,000	1,50,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	150,000	1,50,000

Equity Shares

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

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

Accompanying notes to the financial statements for the year ended March 31, 2015

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

d. Terms/rights attached equity shares

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

2(2) - RESERVES AND SURPLUS

(Currency : Indian Rupees)

Particulars	As at March 31, 2015	As at March 31, 2014
a. Securities Premium Account		
Opening Balance	1,000,000	1,000,000
Closing Balance	1,000,000	1,000,000
b. Surplus		
Opening balance	(32,125,620)	(6,337,825)
Add: Net Profit / (Net Loss) for the current year	(763,938)	(25,787,795)
Closing Balance	(32,889,558)	(32,125,620)
TOTAL	(31,889,558)	(31,125,620)

2(3) - SHORT TERM BORROWINGS

Particulars	As at March 31, 2015	As at March 31, 2014
(a) Loans and advances from related parties*		
From Holding Company	30,263,044	29,621,251
TOTAL	30,263,044	29,621,251

2(4) - TRADE PAYABLES

Particulars	As at March 31, 2015	As at March 31, 2014
(a) Trade Payables	157,282	43,529
TOTAL	157,282	43,529

2(5) - OTHER PAYABLES

Particulars	As at March 31, 2015	As at March 31, 2014
a. Other current liabilities		
Other Payable against Statutory Liabilities	25,480	7,622
TOTAL	25,480	7,622

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

Accompanying notes to the financial statements for the year ended March 31, 2015

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

2(6) - NON CURRENT INVESTMENTS

(Currency : Indian Rupees)

Particulars	As at March 31, 2015	As at March 31, 2014
Investments in Equity Instruments of Wholly Owned Subsidiary Companies		
Unquoted - (At cost or carrying amount unless otherwise stated)		
Not Trade Investment		
50,000 (Previous year 50,000) shares of Rs 10/- each of AHA Parks Limited	500,000	500,000
Less: Provision for diminution	(500,000)	(500,000)
TOTAL	-	-

2(7) - LONG TERM LOANS AND ADVANCES

Particulars	As at March 31, 2015	As at March 31, 2014
Unsecured Considered good		
Income Tax Payments	38,872	38,872
TOTAL	38,872	38,872

2(8) - OTHER NON CURRENT ASSETS

Particulars	As at March 31, 2015	As at March 31, 2014
Service tax input credit on reverse charge	10,259	-
TOTAL	10,259	-

2(9) - CASH AND BANK BALANCES

Particulars	As at March 31, 2015	As at March 31, 2014
Cash and Cash Equivalents		
a. Balances with Banks	6,457	7,250
b. Cash on hand	660	660
TOTAL	7,117	7,910

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

Accompanying notes to the financial statements for the year ended March 31, 2015

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

2(10)- SHORT-TERM LOANS AND ADVANCES

(Currency : Indian Rupees)

Particulars	As at March 31, 2015	As at March 31, 2014
Unsecured, Considered good		
Loan to Subsidiary (Refer to Note 1)	24,876,328	24,860,966
Less ; Provision for doubtful debt	(24,876,328)	(24,860,966)
TOTAL	-	-

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

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

Particulars	As at March 31, 2015	As at March 31, 2014
Bond in favour of The President of India for purpose of import and/or sourcing of Capital goods indigenously for the operations of the Company without payment of Customs duty and/or Central Excise	1,194,000	1,194,000

2(12) DEFERRED INCOME TAX

On the basis of prudence, no recognition of the Deferred Tax Assets of Rs. 3,98,678 (P.Y. 2,99,258/-) for the accumulated losses has been made, as the realisation of the said assets is not virtually certain.

NOTE 3: Notes to the Statement of Profit and Loss

3(1) REVENUE FROM OPERATIONS :

Particulars	As at March 31, 2015	As at March 31, 2014
Interest Income	362	-
TOTAL	362	-

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 3: Notes to the Statement of Profit and Loss (Contd.)

3(2) - OTHER EXPENSES

(Currency : Indian Rupees)

Particulars	As at March 31, 2015	As at March 31, 2014
Audit Fees (Refer details below)	115,690	43,050
Advertisement and Publicity	59,145	60,605
Bank Charges	112	112
Custodial Fees	6,741	6,741
Director Sitting Fees	83,000	-
Domain Registration Fees	2,330	-
Interest on Loan	29,955	121
Professional fees	272,115	252,810
Listing Fees	112,360	16,854
Postage & Telegram	1,502	1,974
Printing and Stationeries	24,696	17,640
Profession Tax	2,500	2,500
Registration and Filing Fees	11,318	2,450
Share Transfer Fees	27,473	20,319
Round Off	-	(0)
Prior Period Expenses	-	1,653
TOTAL	748,938	426,829

Payment To Auditor

Particulars	As at March 31, 2015	As at March 31, 2014
Statutory Audit Fees	47,690	43,050
Secretarial Audit Fees	50,000	-
Internal Audit Fees	18,000	-
Out of Pocket Expenses	-	-
Total	115,690	43,050

3(3) - EARNINGS PER EQUITY SHARES

Particulars	As at March 31, 2015	As at March 31, 2014
Basic Earnings per Share		
Profit/(Loss) attributable to Equity shareholders	(763,938)	(25,787,795)
Basic Earnings per Share	(5.09)	(171.92)
Diluted Earnings per Share	(5.09)	(171.92)
Number of Shares	150,000	150,000
Face value per Share	10	10

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 4 : OTHER NOTES TO THE ACCOUNTS

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

4 Related Party Disclosures:

I Names of the Related Parties and description of Relationship

a) **Key Management Personnel**

Mr. Suri Gopalan
Mr. Vidhyut Jain (Resigned on 13th Feb,2015)
Mr. Samir Patil (Resigned on 13th Feb, 2015)
Mr. Vinod Jain (Resigned on 18th March, 2015)
Mrs. Amola Patel (w.e.f. 30th Sept, 2014)
Mr. Santosh Apraj (w.e.f.13th Feb , 2015)
Mr. Lalitkumar Kothari (w.e.f.18th March , 2015)

b) **Subsidiary Company**

AHA Parks Ltd.
(Formerly known as Valuable Advisors Ltd.)

c) **Holding Company**

AHA Holdings Pvt. Ltd
(formerly known as IDream Holdings Pvt Ltd)

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

Nature of transaction	Referred in	Referred in	Referred in	Maximum Outstanding during the year
	I (a)above	I (b)above	I (c)above	
	Rs.	Rs.	Rs.	Rs.
Investments in Subsidiary (Opening Balance)	-	500,000	-	-
	-	(500,000)	-	-
Less: Provision made	-	(500,000)	-	-
	-	(-)	-	-
Balance as at year end	-	-	-	500,000
	-	(500,000)	-	(500,000)
Loan to Subsidiary (Net) (Opening Balance)	-	24,860,966	-	-
	-	(24,785,966)	-	-
Add: Given during the year	-	15,362	-	-
	-	(75,000)	-	-
Less: Provision made	-	24,876,328	-	-
	-	(-)	-	-
Balance as at year end	-	-	-	24,876,328
	-	-	-	(24,860,966)
Loan from Holding Company (Opening Balance)	-	-	29,621,251	-
	-	-	(29,151,251)	-
Add: taken during the year	-	-	641,793	-
	-	-	(470,000)	-
Balance as at year end	-	-	30,263,044	30,263,044
	-	-	(29,621,251)	(29,621,251)

Note :

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

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

Accompanying notes to the financial statements for the year ended March 31, 2015

NOTE 4 : OTHER NOTES TO THE ACCOUNTS

- 5 Trade Payables and Loans and Advances are subject to confirmation and reconciliation, if any.
- 6 In terms of Section 22 of Micro, Small and Medium Enterprises Development Act, 2006 the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of information about registration of the enterprise under the above Act, the required information could not be furnished. In view of above and in absence of relevant information the Auditors have relied upon the same.
- 7 The company has invested Rs. 5,00,000 in equity shares of its wholly owned subsidiary AHA Parks Private Limited and also given a loan of Rs. 2,48,76,328 to its subsidiary. Networth of the subsidiary company has been fully eroded therefore the Company has made provision for the above totalling to Rs. 2,53,76,328.
- 8 There were no employees in the Company, hence no provision has been made for Gratuity and Leave Encashment.
- 9 Previous year's figures have been regrouped/recast wherever necessary.
- 10 Figures are rounded off to the nearest of Rupee.

As per our report of even date

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

Arati Parmar
Partner
Membership No. 102888
Place: Mumbai
Date: 29th May, 2015

For and on behalf of the Board

IDream Film Infrastructure Company Limited

Santosh Apraj Director DIN: 05197998 Place: Mumbai Date: 29 th May, 2015	Lalitkumat Kothari Director DIN: 07115770
--	--

Consolidated Auditors Report

To,

The Board of Directors of

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of IDream Film Infrastructure Company Limited (Formerly known as Soft BPO Global Services Limited) ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary constitute 'the Group'), comprising of the consolidated Balance Sheet as at March 31, 2015, the consolidated Statement of Profit and Loss, the consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors are responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 ('the Act') that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 the respective assets of the Companies included in the Group and for preventing and detecting frauds and other irregularities; the 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of these consolidated financial statements by the Board of Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these

consolidated financial statements based on our audit.

While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Holding Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

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

- a) in the case of the consolidated Balance Sheet, of the state of affairs of the Group as at March 31, 2015;
- b) in the case of the consolidated Profit and Loss Account, of the loss for the year ended on that date; and
- c) in the case of the consolidated Cash Flow Statement, of

IDREAM FILM INFRASTRUCTURE COMPANY LIMITED

the cash flows for the year ended on that date.

Emphasis of Matter:

Without Qualifying our Opinion:

1. We draw attention to note number 4 of the financial statements which describes the Capital Expenditure and Advances made for Theme Park and Family Entertainment Centre. Since there is no further development in the said project, we are unable to comment on recoverability of the said advances and availability of Future economic benefits from the expenditure incurred.
2. The company has incurred net losses in the past years and in current year also. The Company has accumulated losses which exceed its net worth at the balance sheet date resulting in negative net worth. However, the financial statements have been prepared on going concern basis in view of the undertaking from its holding company for continuous financial support. The company's ability to continue as going concern significantly depends on its ability to successfully implement the Theme Park and Family Entertainment Centre Project.

Report on other Legal and Regulatory Requirements

1. As required by 'the Companies (Auditor's Report) Order, 2015' ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on the comments in the auditors' report of the Holding Company and on a subsidiary company, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report, to the extent applicable that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books and the reports of the other auditors.
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the

consolidated financial statements.

- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Holding Company and Subsidiary Company as on March 31, 2015 taken on record by the Board of Directors of the Holding Company and Subsidiary Company, none of the directors of the Group companies is disqualified as on 31st March, 2015 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014; in our opinion and to the best of our information and according to the explanations given to us:
 1. The Group does not have any pending litigation which would impact its financial position.
 2. The Group audits did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Group.

For Kanu Doshi Associates

Chartered Accountants

Firm Registration Number.: 104746W

Arati Parmar

Partner

Membership No.: 102888

Place: Mumbai

Date: May 29, 2015

Annexure to Auditor's Report

As stated in paragraph 1 of our report on 'other Legal and Regulatory requirements' in our Independent Auditor's Report of even date on consolidated financial statements for the year ended 31 March 2015, our reporting on the matter specified in para 3 & 4 of the order includes one subsidiary incorporated in India and is based on the comments in the respective Independent Auditor's Report of Holding Company and its aforesaid subsidiary company incorporated in India.

- i. The Group does not have any fixed assets. Hence the question of maintaining proper records, carrying out physical verification and disposing off a substantial part of the fixed assets does not arise.
- ii. The Group does not have any inventory. Hence the question of carrying out physical verification and maintaining proper records does not arise.
- iii. As per information and explanations given to us, the Group has not granted loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly, the sub-clause (a) and (b) of clause (iii) are not applicable to the Group.
- iv. During the year, the Group has not been engaged in purchase of inventory and fixed assets and sale of goods and services. Hence clause iv is not applicable to the Group.
- v. The Group has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified.
- vi. We have been informed that the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and on the basis of records produced before us, the Group is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth Tax, custom duty, excise duty, cess and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as at 31st March, 2015 for a period of more than six months from the

date they became payable.

- (b) According to the records of the Group examined by us, There are no cases of non-deposit with appropriate authorities of disputed dues of income tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, entry tax, value added tax and cess on account of any dispute.
 - (c) There are no amounts required to be transferred by the Group to the Investor Education and Protection Fund in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.
- viii. The Group has accumulated losses at the end of the financial year exceeding fifty percent of its net worth. The Group has incurred cash losses in the current financial year as well as in immediately preceding financial year.
 - ix. In our opinion and according to the information and explanations given to us, the Group has not taken any loans from any financial institutions, banks or debenture holders and hence the question of defaulting in repayment of dues does not arise.
 - x. The Group has not given any guarantee for loans taken by others from banks or financial institutions.
 - xi. The Group has not taken any Term loan during the year.
 - xii. To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud on or by the Group has been noticed or reported during the year, nor have we been informed of any such case by the Management.

For Kanu Doshi Associates

Chartered Accountants
Firm Reg. No: 104746W

Arati Parmar

Partner

Membership No: 102888

Place: Mumbai

Date: 29th May, 2015

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

Consolidated Balance Sheet as at March 31, 2015

(Currency: Indian Rupees)

Particulars	Note No.	As at March 31, 2015	As At March 31, 2014
I EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2 (1)	1,500,000	1,500,000
(b) Reserves and surplus	2 (2)	(9,329,175)	(8,527,805)
		(7,829,175)	(7,027,805)
(2) Current liabilities			
(a) Short-term borrowings	2 (3)	30,263,044	29,621,251
(b) Trade payables	2 (4)	181,639	63,754
(C) Other current liabilities	2 (5)	25,480	7,622
		30,470,163	29,692,627
TOTAL		22,640,988	22,664,823
II ASSETS			
(1) Non-current Assets			
(a) Fixed Assets			
i) Capital work-in progress		20,443,073	20,683,568
		20,443,073	20,683,568
(b) Long-term loan and advances	2 (6)	2,154,807	1,914,312
(c) Other Non-current assets	2 (7)	10,259	-
		2,165,066	1,914,312
(2) Current Assets			
(a) Cash and Bank Balances	2 (8)	32,849	66,943
		32,849	66,943
TOTAL		22,640,988	22,664,823

See accompanying notes to the financial statements, as under

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

In terms of our report of even date

For and on behalf of the Board of Directors of

For Kanu Doshi Associates

Chartered Accountants
Firm Regn. No. 104746W

IDream Film Infrastructure Company Limited

Arati Parmar

Partner

Membership No. 102888

Place: Mumbai

Date: 29th May, 2015

Santosh Apraj

Director

DIN: 05197998

Place: Mumbai

Date: 29th May, 2015

Lalitkumar Kothari

Director

DIN: 07115770

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

Consolidated Statement of Profit & Loss for the year ended March 31, 2015

(Currency: Indian Rupees)

Particulars	Note No.	Year ended March 31, 2015	Year ended March 31, 2014
I Revenue from operations		-	-
II Other income	3 (1)	2,281	1,600
III Total Revenue Income (I + II)		2,281	1,600
IV Expenses :			
Other expenses	3 (2)	803,651	474,117
Total Expenses		803,651	474,117
V Profit before tax		(801,370)	(472,517)
VI Tax Expenses :		-	
VII Profit / (Loss) for the period from continuing operations		(801,370)	(472,517)
VIII Profit / (Loss) from discontinuing operations (after tax)		-	
IX Profit / (Loss) for the year		(801,370)	(472,517)
X Earning per equity share:	3 (3)		
(1) Basic		(5.34)	(3.15)
(2) Diluted		(5.34)	(3.15)

See accompanying notes to the financial statements, as under

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

In terms of our report of even date

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

Arati Parmar
Partner
Membership No. 102888
Place: Mumbai
Date: 29th May, 2015

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Santosh Apraj
Director
DIN: 05197998
Place: Mumbai
Date: 29th May, 2015

Lalitkumar Kothari
Director
DIN: 07115770

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

Consolidated Cash Flow Statement for the year ended March 31, 2015

(Currency: Indian Rupees)

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
A. Cash Flow from Operating Activities		
Net Profit before taxation	(801,370)	(472,517)
<u>Adjustments for:</u>		
Interest received	(2,281)	(1,600)
Operating Profit before Working Capital Changes	(803,651)	(474,117)
<u>Adjustments for:</u>		
(Increase) / Decrease in Long-term loans and advances	(240,495)	-
(Increase) / Decrease in Non-current assets	-	-
(Increase) / Decrease in Other current assets	(10,259)	-
Increase / (Decrease) in Trade payables	117,885	5,613
Increase / (Decrease) in Other Current liabilities	17,858	(125)
CASH GENERATED FROM OPERATIONS	(918,662)	(468,629)
Income tax Paid	-	-
Net Cash inflow from / (outflow) from Operating activities	(918,662)	(468,629)
B. Cash Flow from Investing Activities		
Interest on Fixed Deposit	2,281	(1,600)
Capital Work-in progress	240,495	-
Net Cash inflow from / (outflow) from Investing activities	242,776	(1,600)
C. Cash Flow From Financing Activities		
Loan from Holding Company	641,793	470,000
Net Cash inflow from / (outflow) Financing activities	641,793	470,000
Net Increase / (Decrease) in cash and cash equivalents	(34,093)	2,971
Opening Cash and Cash Equivalents		
Cash in hand	1,961	1,960
Fixed Deposits	20,612	19,012
Bank balances	44,371	42,999
	66,943	63,971
Closing Cash and Cash Equivalents		
Cash in hand	1,961	1,960
Fixed Deposits	22,530	20,612
Bank balances	8,358	44,371
	32,849	66,943

In terms of our report of even date

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

Arati Parmar
Partner
Membership No. 102888
Place: Mumbai
Date: 29th May, 2015

For and on behalf of the Board of Directors of

IDream Film Infrastructure Company Limited

Santosh Apraj
Director
DIN: 05197998
Place: Mumbai
Date: 29th May, 2015

Lalitkumar Kothari
Director
DIN: 07115770

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

1. Principles of consolidation

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

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

3. Other significant Accounting policies

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

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

NOTE 2: Notes to the Consolidated Balance Sheet

2(1) - SHARE CAPITAL

a. Details of authorised, issued and subscribed share capital

(Currency : Indian Rupees)

Particulars	As at	As at
	March 31, 2015	March 31, 2014
Authorised Capital 65,00,000 (P.Y. 65,00,000) Equity Shares of Rs. 10/- each	65,00,000	65,00,000
Issued Capital 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each	1,50,000	1,50,000
Subscribed and Fully Paid up 1,50,000 (P.Y. 1,50,000) Equity Shares of Rs. 10/- each	1,50,000	1,50,000
	1,50,000	1,50,000

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

Name of Shareholder	Relationship	As at March 31, 2015	
		No. of Equity shares held	Percentage
AHA Holdings Private Limited	Holding Company	90,000	60%

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

c. Reconciliation of number of shares

Equity Shares

Particulars	As at March 31, 2015	
	Number	Rs.
Shares outstanding at the beginning of the year	150,000	1,50,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	150,000	1,50,000

Equity Shares

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

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

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

d. Terms/rights attached equity shares

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

2(2) - RESERVES AND SURPLUS

(Currency : Indian Rupees)

Particulars	As at March 31, 2015	As at March 31, 2014
a. Securities Premium Account		
Opening Balance	1,000,000	1,000,000
Closing Balance	1,000,000	1,000,000
b. Surplus		
Opening balance	(9,527,805)	(9,055,288)
Add: Net Profit / (Net Loss) for the current year	(801,370)	(472,517)
Closing Balance	(10,329,175)	(9,527,805)
TOTAL	(9,329,175)	(8,527,805)

2(3) - SHORT TERM BORROWINGS

Particulars	As at March 31, 2015	As at March 31, 2014
(Unsecured)		
(a) Loans and advances from related parties*		
From Holding Company	30,263,044	29,621,251
[* Includes Interest Payable of Rs.26,793/- in Current year(Net)]		
TOTAL	30,263,044	29,621,251

2(4) - TRADE PAYABLES

Particulars	As at March 31, 2015	As at March 31, 2014
(a) Trade Payables	181,639	63,754
TOTAL	181,639	63,754

2(5) - OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2015	As at March 31, 2014
a. Other current liabilities		
Other Payable against Statutory Liabilities	25,480	7,622
TOTAL	25,480	7,622

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

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

2(6) - LONG-TERM LOANS AND ADVANCES

Particulars	As at March 31, 2015	As at March 31, 2014
Unsecured, Considered good		
a. Capital Advances	1,900,483	1,659,988
b. Income Tax Payments	254,324	254,324
TOTAL	2,154,807	1,914,312

2(7) - OTHER NON-CURRENT ASSETS

Particulars	As at March 31, 2015	As at March 31, 2014
Service tax Input credit on reverse charge	10,259	-
TOTAL	10,259	-

2(8) - CASH AND BANK BALANCES

Particulars	As at March 31, 2015	As at March 31, 2014
Cash and Cash Equivalents		
a. Balance with Banks	8,358	44,370
b. Cash on hand	1,960	1,960
Other Bank Balances		
Fixed Deposit with Bank of India	22,530	20,612
TOTAL	32,848	66,942

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

Particulars	As at March 31, 2015	As at March 31, 2014
Bond in favour of The President of India for purpose of import and/or sourcing of Capital goods indigenously for the operations of the Company without payment of Customs duty and/or Central Excise	1,194,000	1,194,000

2(10)- INCOME TAX/DEFERRED TAX

On the basis of prudence, no recognition of the Deferred Tax Assets of Rs.5,15,116/- (PY Rs.3,99,382) the accumulated losses has been made, as the realisation of the said assets is not virtually certain

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

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

3(1) - OTHER INCOME

(Currency : Indian Rupees)

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
Interest Income	2,281	1,600
TOTAL	2,281	1,600

3(2) - OTHER EXPENSES

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
Advertisement & Publicity	59,145	60,605
Audit Fees (Refer details below)	139,247	64,466
Bank Charges	112	112
Custodial Fees	6,741	6,741
Professional Fees	297,609	275,282
Interest on dues	30,317	121
Listing Fees	112,360	16,854
Postage & Telegram	1,502	1,974
Printing and Stationeries	24,696	17,640
Profession Tax	5,000	5,000
Registration & Filing Fees	14,118	3,350
Share Transfer Fees	27,473	20,319
Prior Period Expenses	-	1,653
Director Sitting Fees	83,000	-
Domain Registration Charges	2,330	-
TOTAL	803,651	474,117

Payment To Auditor

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
Statutory Audit Fees	71,247	64,466
Secretarial Audit Fees	50,000	-
Internal Audit Fees	18,000	-
Out of Pocket Expenses	-	-
TOTAL	139,247	64,466

3(3) - EARNINGS PER EQUITY SHARES

Particulars	Year ended March 31, 2015	Year ended March 31, 2014
Basic Earnings per Share		
Profit/(Loss) attributable to Equity shareholders	(801,370)	(472,517)
Weighted average number of equity shares	150,000	150,000
Basic Earnings Per Share	(5.34)	(3.15)
Dilutes Earnings Per Share	(5.34)	(3.15)
Face value per share	10	10

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

NOTE 4: Other Notes on Accounts for Consolidated Accounts:

1. Holding Company has changed its name on 17th December, 2009 from Softbpo Global Services Ltd to IDream Film Infrastructure Company Limited which would signify and indicate the group who has acquired the management control of the Company.
2. During previous years, company has incurred Certain Expenditure for Theme Park Project & Family Entertainment Centre. Expenses like Travel, Hotel Accommodation, Professional fees and other expenses of Rs.2,04,43,073/- have been debited to "Pre-Operative Expenses under the Head CWIP of Theme Park Project & Family Entertainment Centre". Advances paid to professional Rs.19,00,483/- for Family Entertainment Centre have been shown as Long Term Loans and Advances. The advances for Theme Park and Family Entertainment Centre have been made before 2010-2011 and since then there have been no further development on the project. Company intends to develop the project and enter into design stage for developing Family Entertainment Centre and Theme Park in future.
3. **The subsidiary company considered in the consolidated financial statements is :**

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

4. Segmental Information :

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

5. Related Party Disclosures:

I a) Key Management Personnel

Mr. Suri Gopalan	Mr. Vinod Jain (Resigned on 18th March, 2015)
Mr. Vidhyut Jain (Resigned on 13th Feb, 2015)	Mrs. Amola Patel (w.e.f. 30th Sept, 2014)
Mr. Samir Patil (Resigned on 13th Feb, 2015)	Mr. Santosh Apraj (w.e.f. 13th Feb, 2015)
Mr. Lalitkumar Kothari (w.e.f.18th March, 2015)	

b) Holding Company

AHA Holdings Pvt. Ltd. (formerly known as IDream Holdings Pvt. Ltd.)

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

Nature of transaction	Referred in I (a)above Rs.	Referred in I (b)above Rs.	Outstanding as on 31.03.2015 Rs.	Maximum Outstanding during the year Rs.
Loan from Holding Company (Net)	Nil	641,793 (470,000)	30,263,044 (29,621,251)	30,263,044 (29,621,251)

Note :

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

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

Accompanying notes to the consolidated financial statements for the year ended March 31, 2015

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

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

As per our report of even date

and on behalf of the Board

For Kanu Doshi Associates

Chartered Accountants
Firm Regn. No. 104746W

Arati Parmar

Partner

Membership No. 102888

Place: Mumbai

Date: 29th May, 2015

Santosh Apraj

Director

DIN: 05197998

Place: Mumbai

Date: 29th May, 2015

Lalitkumar Kothari

Director

DIN: 07115770

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

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

Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahaholdings.co.in Website: www.idreamfilminfra.com

CIN No. : L51900MH1981PLC025354

FORM NO. MGT- 11

PROXY FORM

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

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

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

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

as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ behalf at the 34th Annual General Meeting of Idream Film Infrastructure Company Limited to be held on Wednesday, 30th September 2015 at 161, Starcity, 2nd Floor, Manmala Tank Road, Mahim (West), Mumbai 400 016, At 5.00 P.M. and at any adjournment thereof in respect of resolutions, as indicated below:

Resolution No.	Resolution	Type of resolution Ordinary / Special	I/We assent to the resolution (For)*	I/we dissent to the resolution (Against)*
Ordinary Business				
1.	Adoption of the audited Balance Sheet and Profit & Loss Statement of the year ended 31 st March, 2015 and the reports of the Board of Directors and Auditors thereon	Ordinary		
2.	Appointment of Director in place of Mr. Suri Gopalan who retires by rotation and being eligible offers herself for re-appointment	Ordinary		
3.	Re-appointment of Statutory Auditors and authorizing the Board of Directors to fix their remuneration	Ordinary		
Special Business				
4.	Appointment of Mr. Lalitkumar Jodhraj Kothari (DIN: 07115770) as ant Independen Director of the Company	Ordinary		
5.	Appointment of Mr. Santosh Apraj (DIN: 05197998) as a Director of the Company.	Ordinary		
6.	Appointment of Mr. Santosh Rajaram Apraj (DIN: 05197998) as a Managing Director of the Company.	Special		

Signed this _____ day of _____ 2015

Signature of shareholder(s): _____

Signature of Proxy holder(s): _____

AFFIX
RE.1
REVENUE
STAMP

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. For the resolutions, explanatory statement and notes, please refer to the notice of the 34th Annual General Meeting.
3. A Proxy need not be a member of the Company.
4. A person can act as a proxy on behalf of the members not exceeding 50 and holding in aggregate not more than 10% of the total share capital of the Company carrying voting rights.
5. If a member holding more than 10% of the total share capital carrying voting rights, such a member may appoint a single person as Proxy and such person shall not act as proxy for any other member.
6. In case of joint holders, the vote of the senior who tenders as vote, whether in person or by Proxy, shall be accepted to the exclusion to the vote of the other joint holders. Seniority shall be determined by the order in which the name stand in the register of members.
7. * This is optional. Please put a tick mark (✓) in appropriate column against the resolution indicated above. In case of member wishes his/her vote to be used differently, he/she should indicate the number of shares under the columns 'For', 'Against', In case the member leaves the column(s) blank, the proxy will be entitled to vote in the manner he/ she thinks appropriate.

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

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

34th Annual General Meeting On Wednesday, 30th September, 2015 At 161, Starcity, 2nd Floor, Manmala Tank Road, Mahim (west), Mumbai 400 016, at 5.00 P.M.

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

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

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

I certify that I am a Registered Shareholder/ proxy of the Registered Shareholder of the Company as per details above. I hereby record my presence at this 34th Annual General Meeting of the Company.

Name of the Shareholder/ Proxy: _____
Signature of the Shareholder: _____

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



ELECTRONIC VOTING PARTICULARS			
E-voting Sequence	User ID	Password	PAN / Default No. (In case PAN has not been furnished to the depository Participant/ Registrars)

Please read the instructions printed under “The Instructions to Members for e-voting” in the Notice sent herewith.

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

Registered Office: Flat No. B-4501 & B-4601, Lodha Bellissimo, Lodha Pavillion,
Apollo Mill Compound, Mahalaxmi, Mumbai 400 011.
Tel.: 022 6740 0900 Fax: 022 2438 1374

Email: mca@ahahholdings.co.in Website: www.idreamfilminfra.com

CIN No. : CIN: L51900MH1981PLC025354

BALLOT FORM

(To be returned to Scrutinizer appointed by the Company)

1. Name(s) of member(s) :
(including joint-holders, if any)
2. Address of Member :
3. Registered Folio No./
DPID / Client ID No * :
(*Applicable to Members holding
shares in dematerialized from)
4. I/We hereby exercise my/our vote in respect of the Ordinary Resolution(s)/ Special Resolution(s) as specified in the Notice of the Company dated 14th August, 2015 to be passed through Ballot for the business stated in the said Notice by conveying my/ our assent or dissent to the said resolution in the relevant box below:

Item No.	Resolution	Type of resolution (Ordinary / Special)	I/We assent to the resolution (For)	I/We dissent to the resolution (Against)	I/We abstain to vote on the resolution (Abstain)
1.	Adoption of the audited Balance Sheet and Profit & Loss Account for the year ended March 31, 2015 and the reports of the Board of Directors and Auditors thereon.	Ordinary			
2.	Appointment of Director in place of Mr. Suri Gopalan who retires by rotation and being eligible offers himself for re-appointment.	Ordinary			
3.	Re-appointment of Statutory Auditors and authorizing the Board of Directors to fix their remuneration.	Ordinary			
4.	Appointment of Mr. Lalitkumar Jodhraj Kothari (DIN 07115770) as an Independent Director of the Company.	Ordinary			
5.	Appointment of Mr. Santosh Apraj (DIN: 05197998) as a Director of the Company	Ordinary			
6.	Appointment of Mr. Santosh Apraj (DIN: 05197998) as a Managing Director of the Company	Special			

Place :

Date:

Signature of Member / Beneficial Owner

Email:

Tel. No.:

IDream Film Infrastructure Company Limited

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