

DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED

MAY FAIR, A-11, SECOND FLOOR, NEW FAIR CO-OPERATIVE HOUSING SOCIETY LTD., 26, S. V. ROAD,
BANDRA (WEST), MUMBAI 400050.

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To,
Corporate Relations Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051.
SYMBOL: DOLPHIN

**SUB.: Reply To the Observation Raised by The Exchange with Reference to Financial Results
Submitted to The Exchange for The Quarter Ended On 31st December, 2024**

Respected Sir/Ma'am,

With reference to the captioned subject matter and in response to the observation raised by the Exchange through email dated 13th March, 2025, we would like to submit our response as under:

Query 1:

Financial results submitted is not as per format prescribed by SEBI- EPS mentioned incorrectly in CFS XBRL-Kindly submit the revised clarification letter along with the Acknowledgment of the revised XBRL.

Reply: Please note that we have already submitted our reply against the query raised by the Exchange on 05th March, 2025 & 12th March, 2025 that Earnings per equity share belongs to continuing operations due to clerical mistake, it was inadvertently mentioned under Earnings per equity share for discontinued operations. We have already submitted revised XBRL to rectify the mistake.

Please find attached herewith Acknowledgment of the revised XBRL filled on 11th March, 2025 along with the revised copy of XBRL for your ease of reference.

We hope the above reply is to your satisfaction. We request you to kindly take the same on your records.

For, Dolphin Offshore Enterprises (India) Limited
Sd/-
Krena Khamar
Company Secretary
Membership No. A62436



National Stock Exchange Of India Limited

Date of

11-Mar-2025

NSE Acknowledgement

Symbol:-	DOLPHIN
Name of the Company: -	Dolphin Offshore Enterprises (India) Limited
Submission Type:-	Results
Quarter/Period Ended: -	2024-12-31 00:00:00
Date of Submission:-	11-Mar-2025 15:52:43
NEAPS App. No:-	115221

Disclaimer :We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.

General information about company	
Scrip code	522261
NSE Symbol	DOLPHIN
MSEI Symbol	NOTLISTED
ISIN*	INE920A01037
Name of company	DOLPHIN OFFSHORE ENETERPRISES (INDIA) LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	27-01-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-01-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Offshore Support Services
Start date and time of board meeting	27-01-2025 12:30
End date and time of board meeting	27-01-2025 14:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1132.58	1132.58
	Other income	202.7	458.82
	Total income	1335.28	1591.4
2	Expenses		
(a)	Cost of materials consumed	900.08	900.08
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	13.63	28
(e)	Finance costs	25.51	32.46
(f)	Depreciation, depletion and amortisation expense	6.86	20.7
(f)	Other Expenses		
1	Other Expenses	20.51	112.59
10			
	Total other expenses	20.51	112.59
	Total expenses	966.59	1093.83

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	368.69	497.57
4	Exceptional items	0	0
5	Total profit before tax	368.69	497.57
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	92.79	125.23
10	Total tax expenses	92.79	125.23
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	275.9	372.34
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	275.9	372.34

Financial Results – Ind-AS			
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A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Items that will no be reclassified to profit or loss (net of tax)	0	0
	Total Amount of items that will not be reclassified to profit and loss	0	0
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
1	Items that will be reclassified to profit or loss (net of tax)	0	0
	Total Amount of items that will be reclassified to profit and loss	0	0
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	275.9	372.34
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	400.05	400.05
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.69	0.93
	Diluted earnings (loss) per share from continuing operations	0.69	0.93
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.69	0.93
	Diluted earnings (loss) per share from continuing and discontinued operations	0.69	0.93
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

Standalone Notes:

1. The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company in their respective meetings held on January 27, 2025.
2. The statutory auditors of the company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. The Financial results for the quarter and nine months ended December 31, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under " Oil & Gas Offshore Support Services " which is considered to be the only reportable business segment.
5. The Basic and Diluted EPS for the prior periods of standalone and the consolidated financial statement have been restated considering the face value of Rs.1 each in accordance with Ind-AS 33 –"Earning per share".

The figures of previous quarters are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-12-2024	31-12-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		