

# 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.

Email : [info@dolphinoffshore.com](mailto:info@dolphinoffshore.com) Mob No. +91 6357073229



July 22, 2025

To,  
Corporate Relations Department  
BSE Limited  
2<sup>nd</sup> Floor, P.J. Towers,  
Dalal Street,  
Mumbai – 400 001  
SCRIP CODE: 522261

To,  
Corporate Relations Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G-Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai – 400 051.  
SYMBOL: DOLPHIN

**Sub: 1. Outcome of the Board meeting held today i.e. Tuesday, July 22, 2025**  
**2. Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2025.**

**Ref: Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI (LODR) Regulation).**

Dear Sir/ Madam,

With reference to captioned subject matters, we hereby inform that the Board of Directors of the Company at its meeting held today i.e. Tuesday, July 22, 2025 has approved the following businesses;

**1. Approval of Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on June 30, 2025 and took note of Limited Review Report issued by the Statutory Auditors, M/s Mahendra N. Shah & Co.**

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, we enclose herewith the following:

a. Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on June 30, 2025 along with the Limited Review Report issued by M/s Mahendra N. Shah & Co.

**2. Appointment of Ms. Aishwarya Parekh, Practicing Company Secretary as the Secretarial Auditor of the Company for the term of 5 years.**

Details as required under Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is as follows:

SN	Disclosure Requirement	Details
1.	Reason for Change viz. appointment,	Appointment
2.	Date of re-appointment	July 22, 2025
	Term of re-appointment	Ms. Aishwarya Parekh, Practicing Company Secretary, Ahmedabad, also having a peer review certificate has been appointed as the Secretarial Auditor of the

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		Company for a period of 5 years to hold office from the conclusion of ensuing 46 <sup>th</sup> Annual General Meeting till the conclusion of Annual General Meeting to be held in the financial year 2029-2030, subject to approval of the Shareholders of the Company.
3.	Brief Profile	CS Aishwarya Parekh is a Commerce Graduate (B. Com and LLB) and an Fellow member (FCS) of the Institute of Company Secretaries of India. She has more than 6 years' experience of Company Law, various other allied laws and Securities Market Law. Further providing various services such as conducting Secretarial Audits, furnishing Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, Certificates regarding compliance of conditions of Corporate Governance, providing Certificates to stock exchanges required under (Listing Obligations And Disclosure Requirements) Regulations, 2015, acting as Scrutinizers at Annual General Meeting & Extra Ordinary General Meeting and voting by Postal Ballots, providing advisory services for Preferential Issue, Right Issue, Corporate Restructuring, appearing before ROC and Regional Director for matter relating to Compounding and Adjudication of violations under Companies Act,2013, certification of e-forms and other secretarial compliances under the Companies Act, 2013.
4.	Disclosure of relationships between directors	Not Applicable

### **3. Appointment of Mrs. Shivangi Digant Shah (DIN: 11200412) as an Additional Non-Executive, Independent Director of the Company:**

Based on the recommendation of the Nomination and Remuneration Committee and further subject to the approval of Shareholders of the Company, the Board of Directors had appointed Mrs. Shivangi Digant Shah (DIN: 11200412) as an Additional Director (Non-Executive and Independent Director) of the Company who shall hold the office upto the date of ensuing Annual General Meeting of the Company and is recommended to be appointed as the Independent Director for a term of 5 (Five) consecutive years commencing from 22<sup>nd</sup> July, 2025 till 21<sup>st</sup> July, 2030 (both days inclusive), not be liable to retire by rotation.

Mrs. Shivangi Digant Shah (DIN: 11200412) is not disqualified from being appointed as an Additional Director (Non-Executive and Independent Director) in terms of Section 164 of the Companies Act 2013 and have given her consent to act as an Additional Director (Non-Executive and Independent Director).

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Further, as required under circular no. LIST/COMP/14/2018-19 dated June 20, 2018, issued by BSE Limited and Circular no. NSE/CML/2018/02 dated June 20, 2018 issued by National Stock Exchange of India Limited, she has declared that she is not debarred from holding the office of a director by virtue of any SEBI order or any other such Authority.

Additional Details as required under Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is as follows:

SN	Disclosure Requirement	Details
1.	Reason for Change viz. appointment	Appointment
2.	Date of appointment Term of appointment	July 22, 2025 Mrs. Shivangi Digant Shah (DIN: 11200412) has been appointed as an Additional Director (Non-Executive and Independent Director) of the Company who shall hold the office upto the date of ensuing Annual General Meeting of the Company and is recommended to be appointed as the Independent Director for a term of 5 (Five) consecutive years commencing from 22 <sup>nd</sup> July, 2025 till 21 <sup>st</sup> July, 2030 (both days inclusive), not liable to retire by rotation, subject to approval of the Shareholders of the Company.
3.	Brief Profile	Mrs. Shivani Digant Shah is the Company Secretary and Compliance officer of Rajgor Proteins Limited. She has a master degree in business administration from Gujarat University and she is an associate member of the Institute of Company Secretaries of India. She holds an experience of over seven years in the secretarial and compliance sector.
4.	Disclosure of relationships between directors	Not Applicable
5.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/ 2018-19 dated 20th June 2018 and National Stock Exchange of India Limited Circular no. NSE/CML/2018/02 dated June 20, 2018	Mrs. Shivangi Digant Shah (DIN: 11200412) is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

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The meeting of Board of Directors commenced at 03:00 p.m. and concluded at 04:00 p.m.

You are requested to take the same on your records.

Thanking you

**For, Dolphin Offshore Enterprises (India) Limited**

**Krena Khamar**  
**Company Secretary & Compliance Officer**  
**M.No.: A62436**

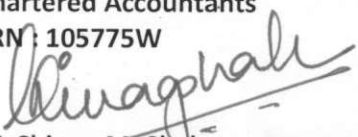
**Encl: a/a**

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

To  
The Board of Directors of  
**Dolphin Offshore Enterprises (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Dolphin Offshore Enterprises (India) Limited** ("the company") for the quarter ended June 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind As 34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Mahendra N. Shah & Co.  
Chartered Accountants  
FRN : 105775W

  
CA Chirag M. Shah  
Partner  
Membership No. 045706



UDIN : 25045706BMJAMN7461  
Date: July 22, 2025  
Place: Ahmedabad

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Standalone			
		Quarter ended		Year ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Revenue</b>				
	(a) Revenue from operations	40.00	355.91	-	1,488.48
	(b) Other Income	192.46	130.67	188.51	589.49
	<b>Total Income</b>	<b>232.46</b>	<b>486.58</b>	<b>188.51</b>	<b>2,077.97</b>
2	<b>Expenses</b>				
	a Cost of materials consumed / Purchase of Stock in Trade	1.50	398.84	-	1,298.92
	b Employee benefits expenses	7.64	6.98	7.18	34.98
	c Finance cost	124.40	84.36	2.82	116.82
	d Depreciation and amortization expenses	0.06	0.06	6.98	20.77
	e Other expenses	27.14	60.72	29.96	173.30
	<b>Total Expenses</b>	<b>160.74</b>	<b>550.96</b>	<b>46.94</b>	<b>1,644.79</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items and tax</b>	<b>71.72</b>	<b>(64.38)</b>	<b>141.57</b>	<b>433.18</b>
4	Exceptional items	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax</b>	<b>71.72</b>	<b>(64.38)</b>	<b>141.57</b>	<b>433.18</b>
6	<b>Tax Expense</b>				
	a Provision for taxation (net)	-	-	-	-
	b Earlier year tax provision (written back)	(70.41)	-	-	-
	c Provision for Deferred tax liability/(asset)	18.05	(16.21)	39.38	109.02
7	<b>Net Profit / (Loss) for the period / Year</b>	<b>124.08</b>	<b>(48.17)</b>	<b>102.19</b>	<b>324.16</b>
8	<b>Other comprehensive income / (expenses)</b>				
	a. Items that will not be reclassified to profit or loss(net of tax)	-	-	-	-
	b. Items that will be reclassified to profit or loss(net of tax)	-	-	-	-
	c. Foreign Currency Translation Reserve	-	-	-	-
9	<b>Total comprehensive income for the period / Year</b>	<b>124.08</b>	<b>(48.17)</b>	<b>102.19</b>	<b>324.16</b>
10	Paid-up equity share capital (face value of Rs.1/-)	400.05	400.05	400.05	400.05
11	Other Equity	-	-	-	14,851.71
12	<b>Earnings per equity of Rs. 1/- each (not annualized)</b>				
	a. Basic (in Rs.)	0.31	(0.12)	0.26	0.81
	b. Diluted (in Rs.)	0.31	(0.12)	0.26	0.81



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## STANDALONE

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 July 22, 2025.
2. The statutory auditors of the company have carried out Audit 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 ended June 30, 2025 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 figures of previous quarters are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

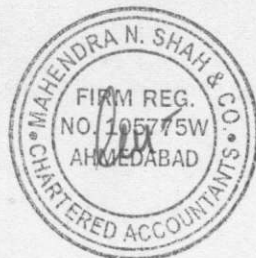
Date: 22/07/2025

Place: Ahmedabad

For, Dolphin Offshore Enterprises (India) Limited



Rupesh K. Savla  
Managing Director  
DIN: 00126303



Independent Auditor's review report on Quarterly Unaudited Consolidated Financial Results of the company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors of  
Dolphin Offshore Enterprises (India) Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Dolphin Offshore Enterprises (India) Limited** ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group") for the quarter ended June 30, 2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim financial information Performed by the independent Auditor of the Entity issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the results of following subsidiaries:
  - Dolphin Offshore Enterprises (Mauritius) Private Limited
  - Beluga International DMCC



5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

**Other Matters**

6. We did not review interim financial information of 2 foreign subsidiary included in the consolidated unaudited financial results, whose financial statements reflects (the figures reported below are before giving effect to consolidated adjustments) total revenue of Rs. 1644.30 lakhs and net profit of Rs. 1070.22 lakhs for the quarter ended, as considered in the financial results. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the statement, in so far it relates to the amount and disclosures included in respect of this subsidiary, is based solely on the reports of other auditor and the procedures performed by us as stated in paragraph 3 above.

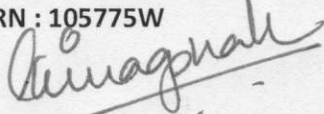
Our Opinion on the Statements is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

Our opinion is not modified in respect of above matters.

For, Mahendra N. Shah & Co.

Chartered Accountants

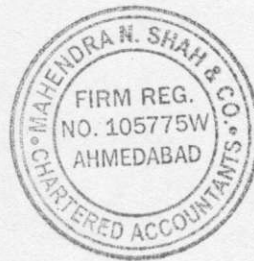
FRN : 105775W



CA Chirag M. Shah

Partner

Membership No. 045706



UDIN: 25045706BMJAMO8532

Date: July 22, 2025

Place: Ahmedabad

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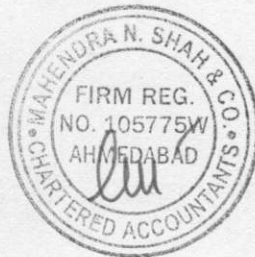
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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Consolidated			
		Quarter ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Revenue</b>				
	(a) Revenue from operations	1,644.30	2,044.42	834.14	7,401.92
	(b) Other Income	0.31	(19.11)	188.51	310.24
	<b>Total Income</b>	<b>1,644.61</b>	<b>2,025.31</b>	<b>1,022.65</b>	<b>7,712.16</b>
2	<b>Expenses</b>				
	a Cost of materials consumed / Purchase of Stock in Trade	1.50	821.02	166.83	2,566.09
	b Employee benefits expenses	7.64	6.98	7.18	34.98
	c Finance cost	247.16	85.59	2.83	120.69
	d Depreciation and amortization expenses	234.11	0.07	6.98	20.77
	e Other expenses	73.30	83.08	44.28	212.66
	<b>Total Expenses</b>	<b>563.71</b>	<b>996.74</b>	<b>228.10</b>	<b>2,955.19</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items and tax</b>	<b>1,080.90</b>	<b>1,028.57</b>	<b>794.55</b>	<b>4,756.97</b>
4	Exceptional items	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax</b>	<b>1,080.90</b>	<b>1,028.57</b>	<b>794.55</b>	<b>4,756.97</b>
6	<b>Tax Expense</b>				
	a Provision for taxation (net)	-	-	-	-
	b Earlier year tax provision (written back)	(70.41)	-	-	-
	c Provision for Deferred tax liability/(asset)	18.05	(16.21)	39.38	109.02
7	<b>Net Profit / (Loss) for the period / Year</b>	<b>1,133.26</b>	<b>1,044.78</b>	<b>755.17</b>	<b>4,647.95</b>
	<b>Net Profit attributable to:</b>				
	a. Owners	1,133.26	1,044.78	755.17	4,647.95
	b. Non-controlling interest	-	-	-	-
8	<b>Other comprehensive income / (expenses)</b>				
	a. Items that will not be reclassified to profit or loss(net of tax)	-	-	-	-
	b. Items that will be reclassified to profit or loss(net of tax)	-	-	-	-
	c. Foreign Currency Translation Reserve	(13.29)	220.90	7.17	459.85
9	<b>Total comprehensive income for the period / Year</b>	<b>1,119.97</b>	<b>1,265.68</b>	<b>762.34</b>	<b>5,107.80</b>
	<b>Total comprehensive income attributable to:</b>				
	a Owners	1,119.97	1,265.68	762.34	5,107.80
	b Non-controlling interest	-	-	-	-
10	Paid-up equity share capital (face value of Rs.1/-)	400.05	400.05	400.05	400.05
11	Other Equity	-	-	-	26,840.42
12	<b>Earnings per equity of Rs. 1/- each (not annualized)</b>				
	a. Basic (in Rs.)	2.83	2.61	1.89	11.62
	b. Diluted (in Rs.)	2.83	2.61	1.89	11.62



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## CONSOLIDATED

1. The above consolidated 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 July 22, 2025.
2. The statutory auditors have carried out Audit of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. The above consolidated financial results comprise the results of Dolphin Offshore Enterprises India Limited (Parent Company) and two subsidiaries (Parent Company and its subsidiaries together referred to as "the Group").
4. The Consolidated Financial results for the quarter ended June 30, 2025 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.
5. The Group operates in a single reportable segment, Offshore Support Services, which encompasses a comprehensive range of integrated services supporting offshore energy and infrastructure operations. This includes the deployment and management of specialized vessels (such as PSVs, AHTS, and DSVs), logistics and supply chain coordination, accommodation and life support for offshore personnel, and a variety of subsea services including ROV operations and diving support. The CODM (Chief Operating Decision Maker) reviews the financial performance of the Group on a consolidated basis, considering the interrelated nature of services provided across the offshore lifecycle. As such, the entire range of services is considered a single operating and reportable segment under IND AS 108.
6. The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Date: 22/07/2025

Place: Ahmedabad

For, Dolphin Offshore Enterprises (India) Limited



**Rupesh K. Savla**  
Managing Director  
DIN: 00126303