Kavita Birla & Co.
CHARTERED ACCOUNTANTS

To,
The Board of Directors
M/s Dolphin Offshore Enterprises (India) Ltd.
1001, Raheja Centre, 214,
Nariman point, Mumbai
MH 400021 IN

Dear Sirs,

Subject: **Resignation as Statutory Auditor of the Company for Financial Year 2022-23**

This is to inform you that my initial term was completed on 31-03-2022. However, I was requested to continue by the Monitoring Committee of the Company as no management was in place at that time to complete the process of my appointment. As per the order of the Hon'ble NCLT new management is now inducted. Owing to difference in commercial terms of fresh appointment with the management we are submitting our resignation as Statutory Auditors of the company for the Financial Year 2022-2023.

We have no objection on your appointing any other statutory Auditor for Financial Year 2022-2023 or thereafter.

We therefore, request you to treat this letter as our resignation from the Statutory Auditors of the Company.

Thanking You

For Kavita Birla & Co.
Chartered Accountants
FRN: 013208C

ANKIT KUMAR LODHA

Digitally signed by ANKIT KUMAR LODHA
DN: c=IN, postalCode=401107, st=MAHARASHTRA, l=THANE, o=Personal, serialNumber=91ec98b7d6e1bee46428907dc0704 3d608ed12038ec0a7c61245 44effa4293, pseudonym=521202109281747374922, 2.5.4.20=68ec5b1c278a1724dca8c9a79c41ad8d28533877 6da69836d7ef1e4d2f6695fc, cn=ANKIT KUMAR LODHA, title=3211, postalAddress=400107, 2.5.4.17=400107, street=FLAT NO 1 BUILDING NO 1 SHIV SAGAR CHS LTD, l=THANE, st=MAHARASHTRA, o=Personal, c=IN, 2.5.4.4=LODHA, 2.5.4.42=ANKIT KUMAR, 1.3.6.1.4.1.311.60.2.1.3=IN, 2.5.4.5=a1ed1ed1ed

Annexure A

Disclosure of information from the statutory auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity/ material subsidiary	Dolphin Offshore Enterprises (India) Ltd (the 'Company')
2.	Details of the statutory auditor:	
	a. Name	Kavita Birla & Co.
	b. Address	608-609, Manish Chamber, Sonawala Lane, Opp. Hotel Karan Palace, Goregaon East, Mumbai-400063
	c. Phone number	022 42661638
	d. Email	kavitabirlaandco@gmail.com
3.	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed	25-08-2022
	b. Date on which the term of the statutory auditor was scheduled to expire	Not Applicable
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Company's financial statements for the year ended 31 March 2022
4.	Detailed reasons for resignation	Refer attached resignation letter dated 28-02-2023
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable

Sr. No.	Particulars	Details
	a. *Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*	
	b. *Whether the lack of information would have significant impact on the financial statements/results.*	
	c. *Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)*	
	d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7.	Any other facts relevant to the resignation	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

For Kavita Birla & Co.
Chartered Accountants
FRN: 013208C

ANKIT KUMAR LODHA

Digitally signed by ANKIT KUMAR LODHA
DN: c=IN, postalCode=401107, st=MAHARASHTRA, l=THANE, o=Personal, serialNumber=95ec98b7d6e5bee46c42897fcc07043d606d12038e1567c612c8544affac293, pseudonym=5211202109281747379O2, 2.5.4.20=00ec502c278a572a0ca8c0a79c43adbd28533877fddad3886574f7e4605969f5fc, email=ANKITK.LODHA@GMAIL.COM, cn=ANKIT KUMAR LODHA, title=5211
Date: 2023.02.28 15:28:36 +05'30'

Ankit Kumar Lodha
Partner
M.No. 144852
Date: 28-02-2023

Place: Mumbai