



**SPECIALITY  
RESTAURANTS LIMITED**

CIN: L55101WB1999PLC090672 Email : corporate@speciality.co.in

Morya Land Mark - 1, 4th Floor, B-25, Veera Industrial Estate, Off New Link Road, Andheri (W), Mumbai 400 053

Tel. No. (022) 62686700 Website-www.speciality.co.in

July 1, 2025

To,  
**General Manager,**  
**Listing Operations,**  
**BSE Limited,**  
P.J. Tower, Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 534425**

**Vice President,**  
**Listing Compliance Department,**  
**National Stock Exchange of India Limited,**  
'Exchange Plaza', Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051.

**Scrip Code: SPECIALITY**

Dear Sir/ Madam,

**Sub: Communication to Shareholders - Intimation of Tax Deduction on Dividend**

Pursuant to provisions of the Income Tax Act, 1961, as amended by the Finance Act 2020, Dividend Distribution Tax is abolished, and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email addresses registered with the Company/Depositories, elaborating the process to be followed in respect of the applicability of tax deduction and formalities to be complied by the shareholders to ensure appropriate deduction of tax on the dividend, if declared and payable during the financial year 2025-26.

This communication will also be available on the website of the Company at [www.speciality.co.in](http://www.speciality.co.in).

This is for your information and records.

Thanking you,  
Yours sincerely,

**For Speciality Restaurants Limited**

**Avinash Kinhikar**  
**Company Secretary & Legal Head**

Encl : as above



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**Corporate Identity Number (CIN):** L55101WB1999PLC090672

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**Tel. No.** (91 33) 2283 7964

**Corporate Office:** Morya Landmark I, 4th Floor, B/25, Veera Industrial Estate,  
Off. New Link Road, Andheri West, Mumbai- 400053.

**Tel. No.** (91 22) 6268 6700

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Date: 01/07/2025

**COMMUNICATION ON TAX DEDUCTION AT SOURCE (TDS) ON DIVIDEND  
DISTRIBUTION**

Dear Shareholder,

We are pleased to inform you that the Board of Directors at their Meeting held on 12<sup>th</sup> May, 2025, have recommended a Dividend of Rs. 1.00 per Equity Share of Rs. 10 each for the Financial Year ended 31st March, 2025.

As you are aware that pursuant to the Income-tax Act, 1961 ("the Act"), as amended by the Finance Act, 2020, dividends paid or distributed by a Company on or after 1 April 2020 shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of the said Dividend, if declared at the 26<sup>th</sup> Annual General Meeting of the Company.

Shareholders holding physical securities are requested to note that as per SEBI vide its Master Circular no. SEBI/HO/MIRSD/ POD-1/P/CIR/2024/37 dated May 7, 2024 issued to the Registrar & Share Transfer Agents, as amended, SEBI Circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated November 17, 2023, as amended, has mandated that with effect from April 01, 2024, the security holders, holding securities in physical form, whose folio(s) do not have PAN, Choice of Nomination, Contact Details, Mobile Number, Bank Account Details, Specimen Signature updated, shall be eligible for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode, subject to furnishing all the aforesaid details in entirety to Registrar and transfer Agent.

The TDS rate may vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company in accordance with the provisions of the Act.

The TDS for various categories of shareholders along with required documents are provided in Table 1 and 2 below:



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**Table 1: Resident Shareholders:**

<b>Category of Shareholder</b>	<b>Tax Deduction Rate</b>	<b>Exemption Applicability/ Documents required</b>
Any resident shareholder	10% with PAN  OR  20% without PAN or Invalid PAN or Inoperative PAN (i.e. PAN-Aadhar not linked)	Update/Verify the PAN, and the residential status as per the Act if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents - MUFG Intime India Private Limited (Formerly known as Link Intime India Private Limited) (in case of shares held in physical mode) by sending a request on <a href="mailto:rnt.helpdesk@in.mpms.mufg.com">rnt.helpdesk@in.mpms.mufg.com</a> or raise a query on <a href="https://web.in.mpms.mufg.com/helpdesk/Service_Request.html">https://web.in.mpms.mufg.com/helpdesk/Service_Request.html</a>  <b>No Deduction of taxes in following cases:</b> <ul style="list-style-type: none"><li>• If dividend payable or likely to be paid to a resident individual shareholder during financial year 2025-26 does not exceed INR 10,000/-.</li><li>• If shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.</li></ul> Please note that for the purpose of determining the TDS rate, Company will verify the status (i.e., PAN-Aadhar linkage) from the Government enabled online facility and deduct TDS accordingly based on the output received from the facility.



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Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Submitting Form 15G / Form 15H	NIL	Eligible Shareholder providing Form 15G ( <a href="#">Annexure 1a</a> ) (applicable to Individual below the age of 60 years) / Form 15H ( <a href="#">Annexure 1b</a> ) (applicable to an Individual above the age of 60 years) - on fulfilment of prescribed conditions. PAN is mandatory to provide Form 15G/15H.  Note - All fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfill the requirement of law.
Order under Section 197 of the Income Act, 1961	Rate provided in the Order	Self-attested copy of Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public & Other Insurance Companies	NIL	Self-declaration that it has full beneficial interest with respect to shares owned, along with documentary evidence such as self-attested copy of PAN card and registration certificate ( <a href="#">Annexure 2</a> )



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Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income- tax on its income.	NIL	Self-declaration along with documentary evidence that the person is covered under Section 196 of the Act. ( <a href="#">Annexure 2</a> )
Mutual Funds	NIL	Self-declaration that they are specified in Section 10 (23D) of the Income Tax Act, 1961 along with self- attested copy of PAN card and registration certificate ( <a href="#">Annexure 2</a> )
Alternative Investment Fund (AIF) established in India	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (OR) Self declaration that its income is exempt under Section 10 (23FBA) of the Income Tax Act, 1961 and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate ( <a href="#">Annexure 2</a> )
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth Schedule to the Act, or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds Act, 1952 needs to be submitted ( <a href="#">Annexure 2</a> )



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Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Approved Superannuation Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted:
Approved Gratuity Fund	NIL	a) under Rule 2 of Part B of Fourth Schedule to the Act (In case of Approved Superannuation Fund) b) under Rule 2 of Part C of Fourth Schedule to the Act (In case of Approved Gratuity Fund) ( <a href="#">Annexure 2</a> )
National Pension Scheme Trust	NIL	No TDS is required to be deducted as per Section 197A(1E) of the Act
Other resident shareholder without PAN/Invalid PAN or an inoperative PAN (PAN & Aadhar not linked)	20%	As per Section 206AA of the Act  Update valid PAN if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents -MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (in case of shares held in physical mode).

**Please Note that:**

1. Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP id-Client Id is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 206AA of the Act.
2. Shareholders holding shares under multiple accounts under different status / categories and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.



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Table 2: Non-resident Shareholders

Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder [other than Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]	As per Section 195 of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	<p>Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty") read with Multilateral Instrument ("MLI") provisions. The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the Company :</p> <ul style="list-style-type: none"><li>• Self-attested Copy of the PAN Card, if allotted by the Indian authorities.</li><li>• Self-attested copy of Tax Residency Certificate (TRC) valid as on the Board meeting date <b>for the FY 2025-26 or for the calendar year 2025</b> obtained from the tax authorities of the Country of which the shareholder is resident</li><li>• <b>E-filed form 10F filed on the income tax e-filing portal, valid for the FY 2025-26.</b></li><li>• Self-declaration confirming not having a Permanent Establishment in India, eligibility to Tax Treaty benefit read with MLI provision, if any and do not / will not have place of effective management in India. (<a href="#">Annexure 3</a>)</li><li>• Declaration to establish the genuineness of applicability of treaty provisions including provisions of General Anti-Avoidance Rules and Multilateral Instruments, if any (<a href="#">Annexure 4</a>)</li></ul>



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Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
		Tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided and dividend already paid in the FY 2025-26 will also be considered for determining the surcharge.
FII's / FPI's	Section 196D of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	<ul style="list-style-type: none"><li>• For treaty relief as per the amended provisions of Section 196D of the Act, kindly provide all documents as stated above else tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided <b>and dividend already paid in the FY 2025-26 will also be considered for determining the surcharge.</b></li><li>• Update/Verify the PAN and legal entity status as per the Act, if not already done, with the depositories or with the Company's Registrar and Transfer Agent ("RTA"), as the case may be</li><li>• Provide declaration whether the investment in shares has been made under the general FDI route or under the FPI route</li><li>• Self-attested copy of SEBI Registration certificate</li></ul>
Submitting Order under Section 195/197 of the Act	Rate provided in the Order	Self-attested copy of Lower/NIL withholding tax certificate obtained from Income Tax authorities.



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**Please Note that:**

1. The Shareholders holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

2. Kindly note that the Company is not obligated to apply beneficial tax treaty rates read with MLI provision at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

To view / download Annexure 1a Form 15G: [click here](#).

To view / download Annexure 1b Form 15H: [click here](#).

To view / download Annexure 2 Resident Tax Declaration: [click here](#).

To view / download Annexure 3 Letter Foreign Company has no Permanent Establishment in India and Self declaration owner: [click here](#).

To view / download Annexure 4 Self - declaration for claiming beneficial provisions of Double Taxation Avoidance Agreement: [click here](#).

If the dividend income is taxable in the hands of any person other than the recipient of the dividend, then the requisite details by way of a declaration under section 199 of the Act and Rule 37BA of the Income-tax Rules, 1962 should be provided in **Annexure 5:** [click here](#).

Kindly note that the aforesaid documents as explained in the Tables 1 and 2 above are required to be updated by visiting the link: <https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html> on or before Thursday, July 31, 2025 11:59 p.m. (IST) in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate. No communication/documents on the tax determination / deduction shall be considered post



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Thursday, July 31, 2025 11:59 p.m. (IST). It is advisable to upload/send the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates.

It may be further noted that in case the tax on said Dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

All communications/ queries in this respect should be addressed and sent to our RTA, Link Intime India Private Limited at its email address [rnt.helpdesk@in.mpms.mufg.com](mailto:rnt.helpdesk@in.mpms.mufg.com) or raise a query on [https://web.in.mpms.mufg.com/helpdesk/Service\\_Request.html](https://web.in.mpms.mufg.com/helpdesk/Service_Request.html).

No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any appellate proceedings.

The Company will arrange to e-mail a soft copy of the TDS certificate at the shareholders registered email ID in due course, post payment of the said Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>.

***TRANSFERRING CREDIT TO THE BENEFICIAL OWNER:***

*In cases where the shareholder is merely a custodian of the shares and, accordingly, not the beneficial owner of the dividend payable in respect thereof, then, in order to transfer the credit of TDS to the beneficial owner of dividend income, the shareholder may provide a declaration prescribed by Rule 37BA of the Income-tax Rules, 1962. The aforesaid declaration shall contain (i) name, address, PAN and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person.*



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*The above declaration must be provided on or before Thursday, July 31, 2025, 11:59 p.m. (IST), in order to enable the Company to determine and deduct appropriate TDS/withholding tax. Please note that the application for transfer of credit of TDS under Rule 37BA would not be entertained in absence of the aforesaid prescribed details.*

Above communication on TDS sets out the provisions of Income-tax Act, 1961 as applicable in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.

**Disclaimer:** This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

We request your cooperation in this regard. We urge you to stay safe.

Thanking you  
For Speciality Restaurants Limited

Sd/-  
**Avinash Kinhikar**  
**Company Secretary & Legal Head**

**Note:** Please do not reply to this email as this email id is not monitored.

<b>Name of the Company</b>	<b>Dp. Id – Client Id/ Folio No.</b>

## INCOME-TAX RULES, 1962

### <sup>1</sup>FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

**Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax**

#### PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee <sup>1</sup>						
3. Status <sup>2</sup> <b>Resident</b>	4. Previous year (P.Y.) <sup>3</sup> (for which declaration is being made) <b>2025-2026</b>	5. Residential Status <sup>4</sup> <b>Individual</b>						
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality					
10. Town/City/District	11. State	12. PIN	13. Email					
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> (b) If yes, latest assessment year for which assessed			<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No							
<input type="checkbox"/>	<input type="checkbox"/>							
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>						
18. Details of Form No.15G other than this form filed during the previous year, if any <sup>7</sup>								
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed						
19. Details of income for which the declaration is filed								
Sl. No.	Identification number of relevant investment/account, etc <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income				

.....  
*Signature of the Declarant*<sup>9</sup>

***Declaration/Verification***<sup>10</sup>

\*I/We.....do hereby declare that to the best of \*my /our knowledge and belief what is stated above is correct, complete and is truly stated. \*I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. \*I/We further declare that the tax \*on my/our estimated total income including \*income/incomes referred to in column 16 \*and aggregate amount of \*income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act,1961, for the previous year ending on **31-MAR-2026** relevant to the assessment year **2026-2027** will be *nil*. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on **31-MAR-2026** relevant to the assessment year **2026-2027** will not exceed the maximum amount which is not charge-able to income-tax.

*Place:* .....

.....

*Date:*.....

*Signature of the Declarant*<sup>9</sup>

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1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No.15G was inserted by the IT (Fifth Amdt.)Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.

## PART II

**[To be filled by the person responsible for paying the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>11</sup>	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid <sup>12</sup>	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

*Place:* .....

*Date:* .....

.....

*Signature of the person responsible for paying the income referred to in column 16 of Part I*

\*Delete whichever is not applicable.

<sup>1</sup>As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>2</sup>Declaration can be furnished by an individual under section 197 A (1) and a person (other than a company or a firm) under section 197A(1A).

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup>Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

<sup>6</sup>Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

<sup>7</sup>In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

<sup>8</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>9</sup>Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

<sup>10</sup>Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

<sup>12</sup>The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

Name of the Company	Dp. Id – Client Id/ Folio No.

**<sup>1</sup>FORM NO. 15H**

[See section 197A(1C) and rule 29C]

**Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.**

**PART I**

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee <sup>1</sup>		3. Date of Birth <sup>2</sup> (DD/MM/YYYY)	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
2025-2026					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>					
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. <sup>7</sup>	Nature of income	Section under which tax is deductible	Amount of income	

*Signature of the Declarant*

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

***Declaration/Verification***<sup>8</sup>

I ..... do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including \*income/incomes referred to in column 15 \*and aggregate amount of \*income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on **31-MAR-2026** relevant to the assessment year **2026-27** will be *nil*.

Place: .....



Date : .....

Signature of the Declarant Signature

## PART II

[To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. <sup>9</sup>	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid <sup>10</sup>
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place: .....

Date: ..... *Signature of the person responsible for paying the income referred to in column 15 of Part I*

\*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.

2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.

3. The financial year to which the income pertains.

4. Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.

7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

<sup>1</sup>*[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]*

Date:

To

**Speciality Restaurants Limited**

Morya Landmark – I, 4<sup>th</sup> Floor, B-25,  
Veera Industrial Estate, Off New Link Road,  
Andheri West, Mumbai 400053

**Subject: Declaration regarding Category and Beneficial Ownership of shares**

**Ref: PAN – Mention PAN of Shareholder**

**Folio Number / DP ID/ Client ID – Mention all the account details**

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **Speciality Restaurants Limited** (the Company), I / We hereby declare as under:

1. We, **Full name of the shareholder** \_\_\_\_\_, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of India for the period April 2025-March 2026 (Indian Fiscal Year).

2. We hereby declare that (Select Applicable)

We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.

We are **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.

We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

We are specified person <<mention category of person mentioned by provision>> in terms of section 10 and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

We are (**Recognised Provident Fund/Approved Superannuation Fund/Approved Gratuity Fund/National Pension Scheme / any other entity entitled to exemption from TDS**) and are the beneficial owner of the share/shares held in the Company; and are exempted from TDS deduction under (**Please specify the relevant Section/Rules giving exemption under the Income Tax Act**); and we are submitting self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of registration, notification, order, etc.) along with self-attested copy of PAN card.

3. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
4. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory -

Date:

To

**Speciality Restaurants Limited**

Morya Landmark-I, 4<sup>th</sup> Floor, B-25,  
Veera Industrial Estate, Off New Link Road,  
Andheri West, Mumbai 400053

**Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares**

**Ref: PAN** – Mention PAN of Shareholder

**Folio Number / DP ID/ Client ID** – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **Speciality Restaurants Limited** (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder \_\_\_\_\_, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of country name for the period April 2025-March 2026 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), etc. as applicable.
4. I/We confirm that I/We are the beneficial owners of the shares in the Company and have held the shares for a period of holding period days prior to the dividend payment date.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated \_\_\_\_\_ having Tax Identification number \_\_\_\_\_ issued by \_\_\_\_\_ along with a copy of e-filed Form 10F for the period April 2025-March 2026.

6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2025-March 2026.
7. I declare that, being individual, my aggregate presence in India for the period of April 2025-March 2026 does not exceed 120 days.
8. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
9. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: \_\_\_\_\_ [Please insert]

Email address: \_\_\_\_\_ [Please insert]

Contact Number: \_\_\_\_\_ [Please insert]

Tax Identification Number \_\_\_\_\_ [Please insert]

*Note: Kindly strikethrough whichever is not applicable*

**DECLARATION****Under Rule 37BA(2) of the Income-tax Rules, 1962**

Date:

To

**Speciality Restaurants Limited**

Morya Landmark-I, 4<sup>th</sup> Floor, B-25,  
Veera Industrial Estate, Off New Link Road,  
Andheri West, Mumbai 400053

Dear Sir,

In accordance with the Rule 37BA(2) of the Income-tax Rules, 1962 on credit for tax deducted at source, in cases where under any provisions of the Income-tax Act, 1961, the whole or part of the income on which tax deducted at source is assessable in the hands of a person other than the deductee, credit for whole or any part of the tax deducted at source, shall be given to the other person and not to the deductee, provided the deductee files a declaration with the deductor.

Accordingly, I, \_\_\_\_\_, Compliance Officer of \_\_\_\_\_, Member of Stock Exchange and Register with SEBI as Member having registered office at \_\_\_\_\_, hereby declare as follows:

1. \_\_\_\_\_ having Income Tax PAN \_\_\_\_\_ are holding \_\_\_\_\_ **shares** of Speciality Restaurants Limited as on the record date i.e., \_\_\_\_\_.
2. The shares received by us in Pool Account (**Client Unpaid Securities Account**) are held by us in the Demat account, the details of which is as under:

Demat Account	DP Name	DP ID	Client ID	Sub Type of Demat Account
NSDL/ CDSL				CM - Pool Account

**REASONS FOR GIVING CREDIT TO BENEFICIARY SHAREHOLDERS OF MARGIN ACCOUNT –**

3. The \_\_\_\_\_ equity shares of Speciality Restaurants Limited are held by \_\_\_\_\_, a SEBI Register Member and having SEBI Registration No **INZ** \_\_\_\_\_ under separate Client Unpaid Securities Accounts (CUSA) as per Exchange / SEBI Circular as clients have not paid for the purchases of shares.
4. For the transactions entered before the book closure, the shares are held by \_\_\_\_\_ in their CUSA Account mentioned above and these shares will be subsequently transferred to the beneficiary members by \_\_\_\_\_.
5. As \_\_\_\_\_ is not the beneficial owner of the shares held by us in Demat Account, dividend income which will be received by us, would be transferred to the beneficiary shareholders and accordingly the respective beneficiary shareholders will be reporting this dividend income in their Income-tax Return of Income for AY 2026-27.

6. It is hereby requested to the Company to provide the credit of tax deducted at source on the dividend payouts by the Company, to the list of shareholders enclosed as **Appendix A**.

We hereby confirm that the above information is true to the best of our knowledge and belief. In case of any change in the facts stated above, we will inform the Company immediately.

I, \_\_\_\_\_, **Compliance Officer** of \_\_\_\_\_, Member of Stock Exchange undertakes to provide any further documentation or information as the Company may request.

Any liability arising on account of misrepresentation of facts by us in the above declaration would be indemnified by us.

**For** \_\_\_\_\_

Signature  
(Name)  
**Compliance Officer**  
Date:  
Place: **Mumbai**

Notes:The Company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.

**APPENDIX-A TO ANNEXURE 4**

Annexure Details of Shares Held by Clients PAN in Client Unpaid Securities Account No - with DP ID IN - Name of the clearing member											
Sr. No	Name	PAN	Address	Email ID	Mobile No	Status of shareholder - Resident or Non-resident	Rate to be applied	DP Name / DP ID	Client ID	No of Shares held	Dividend Amount of
1											
2											
3											

