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 24, 2026

To,

General Manager, **Listing Operations,** **BSE Limited,** P.J. Tower, Dalal Street, Mumbai - 400 001.	**Vice President,** **Listing Compliance Department,** **National Stock Exchange of India Limited,** 'Exchange Plaza', Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.
Scrip Code: 534425	**Scrip Code: SPECIALITY**

Dear Sir/ Madam,

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

Pursuant to provisions of the Income Tax Act, 2025, 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/RTA/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 2026-27.

This communication will also be available on the website of the Company at www.speciality.co.in.

This is for your information and records.

Thanking you,
Yours sincerely,

For **Speciality Restaurants Limited**

AVINASH MADHUKAR KINHIKAR

Digitally signed by AVINASH MADHUKAR KINHIKAR
Date: 2026.07.24 18:19:46 +05'30'

Avinash Kinhikar
Company Secretary & Legal Head

Encl.: As above

SPECIALITY
RESTAURANTS LIMITED
Corporate Identity Number (CIN): L55101WB1999PLC090672
Registered Office: Uniworth House, 3A, Gurusaday Road, Kolkata 700019.
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
Website: www.speciality.co.in; **Email:** corporate@speciality.co.in

Date: 24/07/2026

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

Dear Shareholder,

We hope that you and your family are safe and in good health!

We are pleased to inform you that the Board of Directors at their Meeting held on 19th May, 2026, have recommended a Dividend of Rs. 1.00 per Equity Share of Rs. 10 each for the Financial Year ended 31st March, 2026. The payment of dividend is subject to the Shareholder's approval at the ensuing Annual General Meeting (AGM).

As you are aware that pursuant to the Income-tax Act, 2025 ("the Act"), as amended by the Finance Act, 2026, dividends paid or distributed by a Company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (TDS) (where applicable), at the time of making the payment of the said Dividend, if declared at the 27th Annual General Meeting of the Company.

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:

Table 1: Resident Shareholders:

Category of Shareholder	**Tax Deduction Rate**	**Exemption Applicability/ Documents required**
Any resident shareholder	10% with PAN OR 20% without PAN or Invalid	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 (in case of shares held in physical mode) by sending a request on investor.helpdesk@in.mpms.mufg.com or raise a query on https://web.in.mpms.mufg.com/helpdesk/Service_Request.html **No Deduction of taxes in the following cases:**

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
	PAN or Inoperative PAN (i.e. PAN-Aadhar not linked)	• If dividend payable or likely to be paid to a resident individual shareholder during financial year 2026-27(or tax year 2026-27) does not exceed INR 10,000/-. • 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. 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.
Submitting Form 121 (erstwhile Form 15G / Form 15H)	NIL	Eligible Shareholder providing Form 121 (Annexure1) (applicable to Resident Individual) and on fulfilment of prescribed conditions. PAN is mandatory to provide Form 121. 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 395 (erstwhile Section 197) of the Act.	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 (Annexure 2) TDS shall be deducted at applicable rates, if any of the abovementioned documents are not provided.

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 393(5) (erstwhile section 196) of the Act. (Annexure 2)
Mutual Funds	NIL	Self-declaration that they are specified in Schedule VII [Table Sl. No. 20 or 21] of the Income-tax Act, 2025 along with self-attested copy of PAN card and registration certificate (Annexure 2)
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 Schedule V [Table Sl. No. 1] of the Income-tax Act, 2025 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 (Annexure 2)
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Eleventh 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 (Annexure 2)
Approved Superannuation Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted: a) under Rule 2 of Part B of Eleventh Schedule to the Act (In case of Approved Superannuation Fund) b) under Rule 2 of Part C of Eleventh Schedule to the Act (In case of Approved Gratuity Fund) (Annexure 2)
Approved Gratuity Fund	NIL	
National Pension Scheme Trust	NIL	No TDS is required to be deducted as per Section 393(9) of the Act
Other resident shareholder without PAN/Invalid PAN or	20%	As per Section 397(2) of the Act Update valid PAN if not already done with depositories (in case

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
an inoperative PAN (PAN & Aadhar not linked)		of shares held in Demat mode) and with the Company's Registrar and Transfer Agents -MUFG 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 397(2) of the Act. In case the shareholders who have not linked PAN with Aadhar, higher rate of TDS as applicable shall be deducted.
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.
3. In case, dividend income is assessed/ taxable in the hands of a person other than the shareholder and TDS is applicable on such dividend, then such shareholder should file declaration with Company in the manner prescribed in Rule 203 of Income-tax Rules, 2026.

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 393 (2)[Table Sl. No. 17] of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	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: • Self-attested Copy of the PAN Card, if allotted by the Indian authorities. • Self-attested copy of Tax Residency Certificate (TRC) valid as on the Board meeting date **for the FY 2026-27 or for the calendar year 2026** obtained from the tax authorities of the Country of which the shareholder is resident. • E-filed form 41 (erstwhile Form 10F) filed on the

Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
		income tax e-filing portal, valid for the FY 2026-27. (Please note that the shareholders shall not be eligible for DTAA benefit if the e-filed Form 41 is not furnished). • 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. (Annexure 3) • Declaration to establish the genuineness of applicability of treaty provisions including provisions of General Anti-Avoidance Rules and Multilateral Instruments, if any (Annexure 4) **Tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.The rate of surcharge shall be determined considering the dividend paid in the tax year 2026-27.**
FIIs / FPIs	Section 393 (2)[Table Sl. No. 15] of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	• For treaty relief as per the amended provisions of Section 393 (2)[Table Sl. No. 15] 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. • 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 • Provide declaration whether the investment in shares has been made under the general FDI route or under the FPI route • Self-attested copy of SEBI Registration certificate

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Off. New Link Road, Andheri West, Mumbai- 400053.
Tel. No. (91 22) 6268 6700
Website: www.speciality.co.in; **Email:** corporate@speciality.co.in

Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Submitting Order under Section 395 (erstwhile 195 (3) /197) of the Act	Rate provided in Order	Self-attested copy of Lower/NIL withholding tax certificate obtained from Income Tax authorities.

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 1 Form 121: 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.

In case, dividend income is assessed/ taxable in the hands of a person other than the shareholder and TDS is applicable on such dividend, then such shareholder should file declaration with Company in the manner prescribed in Rule 203 of Income-tax Rules, 2026. **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: web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html on or before Monday, August 31, 2026 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 Monday, August 31, 2026 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, MUFG Intime India Private Limited at its email address investor.helpdesk@in.mpms.mufg.com or raise a query on 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 168, 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 203 of the Income-tax Rules, 2026. 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.

The above declaration must be provided on or before Monday, August 31, 2026 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 203 would not be entertained in absence of the aforesaid prescribed details.*

Above communication on TDS sets out the provisions of Income-tax Act, 2025 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.

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Updating email ID and bank account details:

Shareholders are requested to ensure that their latest email ID is updated with the RTA for receiving the communication from the Company. Shareholders are requested to ensure that their bank account details are updated in their demat accounts, to enable the Company to make timely credit of dividend in their bank accounts.

Pursuant to SEBI Master Circular dated February 6, 2026 issued to the RTA read with other related SEBI Circulars and Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, SEBI has mandated that dividend shall be paid only through electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Choice of Nomination(optional), Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA. For shareholders holding shares in dematerialized form, bank details shall be updated with their depository participant.

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.

FORM NO. 121

[*See* rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

<table>
<tr><td colspan="6">Details of the declarant</td></tr>
<tr><td>1.</td><td colspan="4">Name</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="4">Address</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>3.</td><td colspan="4">Permanent Account Number</td><td colspan="2"></td></tr>
<tr><td>4.</td><td colspan="4">Status</td><td colspan="2">(refer Note 3)</td></tr>
<tr><td>5.</td><td colspan="4">Residential status</td><td colspan="2">(refer Note 4)</td></tr>
<tr><td>5(a).</td><td colspan="4">If resident individual, whether age is 60 years or more at any time during the tax year</td><td colspan="2">Yes/no</td></tr>
<tr><td>6.</td><td colspan="4">Email id</td><td colspan="2"></td></tr>
<tr><td>7.</td><td colspan="4">Contact number</td><td>Country Code</td><td>Number</td></tr>
<tr><td>8.</td><td colspan="4">Tax Year (for which declaration is made)</td><td colspan="2"></td></tr>
<tr><td colspan="6">Details of income</td></tr>
<tr><td>9.</td><td colspan="4">Nature of income</td><td colspan="2">(refer Note 5)</td></tr>
<tr><td>10.</td><td colspan="4">Estimated income for which declaration is made</td><td colspan="2"></td></tr>
<tr><td>11.</td><td colspan="4">Details of Form No. 121 other than this form filed during the tax year, if any</td><td colspan="2">(refer Note 6)</td></tr>
<tr><td>11(a).</td><td colspan="4">Total number of Form No. 121 filed earlier</td><td colspan="2"></td></tr>
<tr><td>11(b).</td><td colspan="4">Aggregate amount of income for which Form No. 121 were filed</td><td colspan="2"></td></tr>
<tr><td>12.</td><td colspan="4">Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]</td><td colspan="2"></td></tr>
<tr><td>13.</td><td colspan="4">Estimated total income of the tax year including the income mentioned in column 12</td><td colspan="2">(refer Note 7)</td></tr>
<tr><td rowspan="4">14.</td><td colspan="4">Details of the ITR filed for previous two tax years</td><td colspan="2"></td></tr>
<tr><td>Sl. No.</td><td>Tax Year</td><td>Acknowledgment Number</td><td>Return Income</td><td colspan="2"></td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
<tr><td>2.</td><td></td><td></td><td></td><td colspan="2"></td></tr>
</table>

DECLARATION

I... having Permanent Account Number ………… do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year… will be nil.

(iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year….. (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: ………… Signature of the Declarant

Date: ………… Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

	Details of the person responsible for paying income		
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
	Details of the declarant and the declarations received		
8.	Name of the declarant	*(refer Note 1)*	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	*(dd/mm/yyyy)*	
12.	Address	*(refer Note 2)*	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	*(as per column 10 of Part A)*	
16.	Estimated total income of the tax year of the declarant	*(as per column 13 of Part A)*	
17.	Aggregate amount of income for which declaration is made during the tax year	*(as per column 12 of Part A)*	
18.	Date on which declaration is received	*(dd/mm/yyyy)*	

DECLARATION

I (name of authorized person)………………. having Permanent Account Number ………… hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: …………   Signature of the authorized person

Date: …………   Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.

7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.

8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.

9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.

10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.

12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.

14. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE – 2 Declaration

Date: ______________________

To

Speciality Restaurants Limited

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN – ___________________________(Please specify the PAN of Shareholder)

Folio Number / DP ID/ Client ID – ___________________________(Please specify 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,________________________________(Please mention 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 1, 2026 to March 31, 2027 (Indian Fiscal Year).

2. We hereby declare that (Select Applicable and fill details as required)

☐ 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 and registration certificate

☐ We are **Mutual Fund** specified in Schedule VII Table: Sl. No. 20 or 21 of the Income Tax Act, 2025 ("the Act") 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 Schedule V Table Sl. No. 1 of the Actand 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 ________________**(Please mention 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 393(5) 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 Gratutity 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 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

Annexure – 3

Letter in case a Foreign Company does not have a Permanent Establishment (“PE”) and place of effective management in India
(Company’s letter head)

Date: ________________

To
The Company Secretary,
Speciality Restaurants Limited

Folio No./ Demat Account No.:___________________

This is to confirm that

1. < insert company’s name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>.

2. We, << Name of the shareholder >> confirm that we are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

3. Our Tax Identification Number issued by <Name of the authority> is <mention number>

4. We do not qualify as a ‘resident’ of India under section 6 of the Indian Income-tax Act, 2025 (“Act”) for the period April 1, 2026 to March 31, 2027;

5. We do not have a place of effective management in India as per section 6(10) of the Act for the period April 1, 2026 to March 31, 2027

6. We do not have any office or other fixed place of business in India as envisaged in Article ______ (mention relevant article no of the applicable Tax Treaty) of Double Taxation Avoidance Agreement (“Tax Treaty”) for the period April 1, 2026 to March 31, 2027;

7. We declare that, if the Tax Residency Certificate does not specifically provide the year for which I / We are tax resident of _____ (name of the country), then the declaration provided by me / us in Form 41 can be considered as the period for which I / We are tax resident of _______ (name of the country).

8. We undertake the responsibility to provide all the required documents and information including but not limited to beneficial ownership, substance of establishing our entity in _____ jurisdiction etc to prove our tax residential status for the Tax Year (“TY”) 2026-2027.

9. We understand that Speciality Restaurants Limited will determine the final withholding tax rate based on various factors including the applicability of tax treaty benefits, if any based on the documents submitted by us. We agree to accept the withholding tax rate determined by Speciality Restaurants Limited and undertake not to claim any refund or seek recovery of tax deducted on the dividend received.

10. We do not have any dependent agent performing activities in India as envisaged in Article ______(mention relevant article no of the applicable Tax Treaty) of Tax Treaty which may constitute a dependent agency Permanent Establishment for us in India in terms thereof for the period April 1, 2026 to March 31, 2027;

11. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

12. I/ We further declare that 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.

13. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to our P.E. in India as defined under the Actand DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the TY <<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income Tax Act 2025. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.

We further indemnify Speciality Restaurants Limited (“the Company”) for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on our above averment.

Thanking you,
Yours Sincerely,
For <Company’s Name>

<<insert signature>>

____

Name: <insert authorised person name>
<Insert designation>

Annexure – 3

Date: __________

To
The Company Secretary
Speciality Restaurants Limited

Folio No./ Demat Account No.: ________________

1. I, << Name of the shareholder >> confirm that I am a tax resident of <<Insert country>> and eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

2. My Tax Identification Number issued by the <Name of the authority> is <mention number>

3. I am the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

4. I further declare that I 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.

5. I do not have a Permanent Establishment (P.E.) or any fixed base in India as defined under the Income Tax Act, 2025 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the Tax Year <<<Year>>>. In the event of I would have a P.E. or a fixed base in India, I acknowledge my obligation to inform you forthwith with necessary details.

6. I further indemnify Speciality Restaurants Limited ('"the Company") for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my above averment.

Thanking you, Yours

Sincerely,

____
Name:

Annexure 4

Self - declaration for claiming beneficial provisions of Double Taxation Avoidance Agreement read with Multilateral instrument, wherever applicable for the period April 1, 2026 to March 31, 2027

(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 159 of the Indian Income Tax Act, 2025 ("the Act") read with the provisions of the Double Taxation Avoidance Agreement with India read along with Multilateral Instrument)

Date:

To,
Speciality Restaurants Limited
UNIWORTH HOUSE, 3 A,
GURUSADAY ROAD
KOLKATA 700019

Ref: Declaration for claiming beneficial provisions of Double Taxation Avoidance Agreement read with Multilateral instrument, wherever applicable for the period April 1, 2026 to March 31, 2027

Dear Sir,

I / We, _____________(name of shareholder) do hereby solemnly declare as follows:

a) I / We qualify as tax resident of _________ (name of the country) in terms of India-________________(name of country) Double Taxation Avoidance Agreement ("Tax Treaty") **read with Multilateral instrument, wherever applicable** for the period April 1, 2026 to March 31, 2027;

b) I / We do not qualify as 'resident' of India under section 6 of the Act for the period April 1, 2026 to March 31, 2027;

c) We are eligible to claim benefits of the India and __________(name of country) Tax Treaty, read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable for the period April 1, 2026 to March 31, 2027;

d) I / We are the beneficial owner of the investments made by us in the shares of Speciality Restaurants Limitedand also for any income receivable by us from such investments for the period April 1, 2026 to March 31, 2027;

e) I / We declare that, if the Tax Residency Certificate does not specifically provide the year for which I / We are tax resident of ______ (name of the country), then the declaration provided by me / us in Form 41can be considered as the period for which I / We are tax resident of ________ (name of the country).

f) We undertake the responsibility to provide all the required documents and information including but not limited to beneficial ownership, substance of establishing our entity in ______ jurisdiction etc to prove our tax residential status for the Tax Year 2026-2027.

g) We understand that Speciality Restaurants Limitedwill determine the final withholding tax rate based on various factors including the applicability of tax treaty benefits, if any based on the documents submitted by us. We agree to accept the withholding tax rate determined by Speciality Restaurants Limitedand undertake not to claim any refund or seek recovery of tax deducted on the dividend received.

h) I / We declare that my/ our affairs in relation to the investments in shares of Speciality

Restaurants Limitedis/ are not arranged with the main purpose of obtaining tax benefit under the treaty and should not be an impermissible avoidance arrangement so as to attract General Anti-Avoidance rules under the Act.

i) I / We declare that following are correct under MLI – ***strike out whichever is not applicable***

- Article 7(1) - Principal Purpose Test (PPT)

I / We declare that I am/ We are the beneficial owner of the investments made by me/us in in the shares of Speciality Restaurants Limitedand any income receivable by me/us from such investments. I am/ We are eligible to claim the benefits of the India - ____ Tax Treaty (Please insert relevant treaty) and my/ our affairs in relation to the investments in shares of Speciality Restaurants Limited, will satisfy the Principle Purpose Test and Limitation of Benefit criteria, if any, under the Tax Treaty read with the Multilateral Instrument, if applicable

- Article 7(6) - Simplified Limitation of Benefits Test (SLOB) read with Article 7(8) to Article 7(13) of the MLI

I / We hereby declare that I / we am / are a qualified person as defined through paragraphs 9 to 13 of Article 7 of the MLI. The specific paragraph under which I/we am/are a qualified person is paragraph... [9(a)/(b)/(c)/(d)/(e) read with paragraph 10; 11; 12; 13]

- Article 8 – Period of holding of Investment.

I am/We are the beneficial owner of the investments made by me/us in the shares of Speciality Restaurants Limitedfor an uninterrupted period of 365 days prior to and including the date of payment of the dividends.

j) I / We further indemnify Speciality Restaurants Limitedfor any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on our above averment.

k) I/We undertake to intimate Speciality Restaurants Limitedimmediately in case of any alteration in the aforesaid declaration including change in tax residential status, etc.

Thanking you,

Yours Sincerely,

For ________(name of organisation/ individual)

<<Signature>>

Name: ____________(name of authorized person / individual)
_____________(designation) – applicable in case of non-individual

Annexure 5 (on the letterhead of the shareholder, if applicable)

Declaration under section 390 read with Rule 203 of the Income-tax Rule, 2026

Date: _____________

To
Speciality Restaurants Limited
UNIWORTH HOUSE, 3 A,
GURUSADAY ROAD
KOLKATA 700019

Folio No./ Demat Account No.: ________

Name of the shareholder : ______________

PAN :_______________________

Dear Sir/Madam,

Re: Declaration under section 390 of the Income-tax Act, 2025 read with Rule 203 of the Income-tax Rules, 2026 for providing credit of taxes deducted at source to other person for the Tax Year ("TY") 2026-27(ending on March 31, 2027).

Declaration

I/We, <NAME OF RECIPIENT OF DIVIDEND>, having registered office at <ADDRESS OF RECIPIENT IN CASE OF NON-INDIVIDUAL SHAREHOLDERS> and PAN <PAN OF RECIPIENT>, are holding <NUMBER OF SHARES > shares of your company and entitled to dividend declared by you of Rs. <INSERT AMOUNT OF DIVIDEND>. In this regards we declare and state as under –

- The aforesaid dividend income belongs to and is assessable (taxable) in the hands of our <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> mentioned below, who are the actual holders and beneficial owners of the shares, and accordingly, the same has been/ will be transferred to the respective < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account by <NAME OF RECIPIENT OF DIVIDEND>. Accordingly, the Tax Deducted at Source ("TDS") credit is to be reflected by your Company in the name of < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in accordance with Rule 203 of the Income-tax Rules, 2026 ("the Rules").

- List of the < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in whose favour TDS is to be reported on the Dividend Income received in TY 2026-27 in accordance with Rule 203 of the Rules is as follows:

Sr No	**Name of the Actual/beneficial Owner**	**PAN or the declaration/ documents provided at time of Dividend distribution**	**Address**	**Email Address**	**Dividend Amount**	**Number of shares**	**Reason for giving credit**

- I/We, <NAME OF THE RECIPIENT>, undertake that we will not claim credit of any TDS on the aforesaid amount of dividend transferred to the <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account for TY 2026-27 and the above person would be entitled to claim the same.

- We request you to kindly furnish information to the Income Tax Department in your return of TDS to correctly reflect the TDS in the name of the aforementioned persons instead of our Company. Thus, the TDS Credit on the dividend would appear in the name of the aforesaid person in their respective Form 168 on the income tax portal and necessary TDS certificate would be issued in their favour.

*I/We hereby confirm that the declarations made above are complete, true and bona fide.

Yours faithfully,

For **<NAME OF RECIPIENT>**

<Insert Signature>

Authorized Signatory <Name/designation>
Email address: <Please insert>
Contact Number: <Please insert>