

Integrated Filing (Finance) Ind AS

SPECIALITY RESTAURANTS LIMITED

General Information

Scrip code*	534425
NSE Symbol*	SPECIALITY
MSEI Symbol*	NOTLISTED
ISIN*	INE247M01014
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	10-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Food Business
Start date of board meeting	10-02-2026
Start time of board meeting	17:05:00
End date of board meeting	10-02-2026
End time of board meeting	17:40:00

Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	13,484.08	36,005.07
	Other income	491.69	1,420.88
	Total income	13,975.77	37,425.95
2	Expenses		
	(a) Cost of materials consumed	3,829.83	10,398.81
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
	(d) Employee benefit expense	2,662.54	7,691.20
	(e) Finance costs	365.65	1,104.85
	(f) Depreciation, depletion and amortisation expense	1,427.56	4,131.11
	(g) Other Expenses		
	1 Lease Rent	589.29	1,584.68
	2 Other Expenses	3,558.58	9,772.56
	Total other expenses	4,147.87	11,357.24
	Total expenses	12,433.45	34,683.21
3	Total profit before exceptional items and tax	1,542.32	2,742.74

4	Exceptional items	(334.38)	(334.38)
5	Total profit before tax	1,207.94	2,408.36
6	Tax expense		
7	Current tax	188.72	295.08
8	Deferred tax	191.05	326.44
9	Total tax expenses	379.77	621.52
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	828.17	1,786.84
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	828.17	1,786.84
17	Other comprehensive income net of taxes	37.42	212.59
18	Total Comprehensive Income for the period	865.59	1,999.43
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	849.63	1,850.32
	Total profit or loss, attributable to non-controlling interests	(21.46)	(63.48)
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	887.05	2,062.91
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(21.46)	(63.48)
21	Details of equity share capital		
	Paid-up equity share capital	4,823.57	4,823.57
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.76	3.84
	Diluted earnings (loss) per share from continuing operations	1.76	3.84
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00

	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.76	3.84
	Diluted earnings (loss) per share from continuing and discontinued operations	1.76	3.84
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

[Textual Information\(1\)](#)

4. The exceptional cost for the quarter and nine months ended 31 December 2025 is Rs 334.38 Lakhs which is on account of past period employee benefit liability as calculated under the "New Labour Codes" which became effective 21 November 2025. The Government of India is in the process of notifying related rules to the new Labour Codes and impact, if any, will be evaluated and accounted for in accordance with the applicable accounting standards in the period in which these are notified. ' ' 5. The Board of Directors at its meeting held on 20 October 2022, approved a draft Scheme of Demerger ("Scheme") between Speciality Restaurants Limited (Demerged Company) and Speciality Hotels India Private Limited (Resulting Company) and their respective shareholders and creditors, under Sections 230 to 232 Of the Companies Act, 2013. The Scheme was sanctioned by The Hon'ble National Company Law Tribunal ("NCLT"), Kolkata Bench on 29 October 2025 and the certified copy of the order was received on 19 November 2025. The Demerged Company have filed the certified copies of the order and the Scheme with the Registrar of Companies, Mumbai, on 20 November 2025 and accordingly, the Scheme has become effective. In accordance with the Scheme, the Appointed Date is 01 October 2022. ' ' The demerger accounting has been recorded in the consolidated financial results using the pooling of interest's method as specified by Appendix C to Ind AS 103, Business combination of entities under common control. The accounting treatment followed by the Group is in accordance with the accounting treatment specified in the approved Scheme. In accordance with the said Ind AS principles, Accounting of demerger has been given effect ' with effect from 01 October, 2022 and the comparative balances for all the prior periods presented in the consolidated financial results have been restated. As the scheme is with respect to transfer of leasehold land undertaking, the impact in comparative financial results is below the rounding off norms. ' ' 6. The Holding Company has incorporated a wholly owned subsidiary in Dubai, United Arab Emirates in Meydan Free Zone under the name "Speciality Restaurants LLC-FZ" on November 20, 2025 having share capital of AED 1,00,000 (100 equity shares of AED 1,000 each) to act

as an Investment holding company to oversee the strategic investments of the Company in Dubai, UAE.

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Reimbursement gains / (losses) on defined benefit plans	19.91	79.97
Total Amount of items that will not be reclassified to profit and loss	19.91	79.97
2 Income tax relating to items that will not be reclassified to profit or loss	5.01	20.13
3 Amount of items that will be reclassified to profit and loss		
1 Exchange differences arising on translating the foreign operations	22.52	152.75
Total Amount of items that will be reclassified to profit and loss	22.52	152.75
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	37.42	212.59

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		true	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/S SINGHI AND CO	true	31-08-2028

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							