

**POLICY FOR IDENTIFICATION OF MATERIALITY OF OUTSTANDING LITIGATIONS INVOLVING COMPANY, ITS SUBSIDIARIES, DIRECTORS, PROMOTERS AND OTHER GROUP COMPANIES**

**1. PREAMBLE**

This Policy has been formulated to define the materiality for outstanding litigations in respect of **SSG Furnishing Solutions Limited** (the “Company”), pursuant to the disclosure requirements under the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (“SEBI ICDR Regulations”).

**2. APPLICABILITY AND OBJECTIVE**

The Company has adopted this Policy for identification and determination of material litigations involving Company, its subsidiaries, Directors, Promoters and other Group Companies pursuant to the provisions of SEBI ICDR Regulations, 2018, details of which shall be disclosed in Offer Documents. “Offer Documents” means the Draft Red Herring Prospectus, Red Herring Prospectus and the Prospectus to be filed by the Company in connection with the proposed initial public offering of its equity shares with the Registrar of Companies, Chandigarh (“RoC”) and Emerge platform of NSE Limited where the equity shares of the Company are proposed to be listed, as applicable. All capitalised terms not specifically defined in this Policy shall have the same meanings ascribed to such terms in the Offer Documents.

**3. IDENTIFICATION OF MATERIAL LITIGATIONS**

As per the requirements of SEBI ICDR Regulations, the Company shall disclose all the litigation involving the Company, its subsidiaries, joint ventures, directors and group companies related to:

I. All criminal proceedings;

II. All actions by statutory / regulatory authorities;

III. Taxation - separate disclosures regarding claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount; and

IV. Other pending litigations - as per policy of materiality defined by the Board and disclosed in the Offer Documents.

Other than litigations I. to III. mentioned above, any other pending litigation involving the Company, its Directors, Promoters, and Group Companies shall be considered “material” for the purpose of disclosure in the Offer Documents if:

- the monetary amount of claim by or against the Company, its Directors, Promoters, and Group Companies in any such pending litigation is in excess of Rs. 10.00 lakhs as per the last audited financial statements of the Company, for the preceding financial year, as covered in the restated financial statements of the Company; or
- in the opinion of the Board, such pending litigation is material from the perspective of Company’s business, operations, prospects or reputation, irrespective of the amount involved in such litigation.

It is clarified that apart from as set forth in this paragraph, the disclosures on outstanding litigation in the Offer Documents will also include disclosures as specified in the Companies Act, 2013 and rules

made thereunder. Further, pre-litigation notices received by the Company, Directors, Promoters or the Group Companies shall not be considered as litigation until such time that any of the Company, Directors, Promoters or Group Companies, as the case may be, is made a party to litigation proceedings initiated before any judicial forum.

#### **4. AMENDMENTS**

The Board may subject to applicable laws, amend any provision / substitute any provision with the new provision / replace the policy entirely with the new policy, based on the recommendations of the Committee.

#### **5. SCOPE AND LIMITATION**

In the event of any conflict between the provisions of this Policy, and the provisions of Companies Act, 2013 / applicable SEBI Regulations / any other statutory enactment, the provisions of latter shall prevail over the policy.

#### **6. DISSEMINATION**

This Policy shall be disclosed as may be required under the provisions of Companies Act, 2013, and any other SEBI Regulations or Circulars, subject to applicability from time to time.

#### **7. EFFECTIVE DATE**

This Policy shall come into force with immediate effect.



**SSG Furnishing Solutions Limited**  
**Date: 12.08.2025**