IPO COMMITTEE POLICY

1. OBJECTIVE

This IPO Committee Policy ("**Policy**") sets out the framework for the constitution, powers, roles, responsibilities, procedures and functioning of the Initial Public Offering Committee ("**IPO Committee**" or "**Committee**") of the Company.

The Committee shall facilitate, supervise and monitor the process relating to the proposed initial public offering of equity shares of the Company and related activities, including preparation and filing of offer documents, appointment and coordination with intermediaries, regulatory compliances and other matters connected with the proposed listing.

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2. APPLICABILITY

This Policy shall be applicable to the Company in connection with:

1. The proposed initial public offering ("**IPO**") of equity shares of the Company;
2. Listing of the equity shares on one or more recognised stock exchanges;
3. Preparation, finalisation and filing of the Draft Red Herring Prospectus ("**DRHP**"), Red Herring Prospectus ("**RHP**") and Prospectus;
4. Compliance with applicable provisions of:
   - The Companies Act, 2013 and rules made thereunder;
   - The Securities and Exchange Board of India Act, 1992;
   - The SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended;
   - The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable;
   - Regulations, circulars and guidelines issued by SEBI;
   - Requirements of recognised stock exchanges; and
   - Other applicable laws and regulations.

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3. DEFINITIONS

Unless the context otherwise requires:

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3.1 "**Board**" means the Board of Directors of the Company.

3.2 "**Committee**" means the IPO Committee constituted by the Board.

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3.3 **"IPO"** means the proposed initial public offering of equity shares of the Company and/or any other securities as may be approved by the Board.

3.4 **"Issue"** means the public issue proposed by the Company, including a fresh issue and/or offer for sale, as applicable.

3.5 **"SEBI"** means the Securities and Exchange Board of India.

3.6 **"Stock Exchanges"** means the recognised stock exchanges on which the equity shares of the Company are proposed to be listed. Words and expressions not defined in this Policy shall have the meaning assigned to them under applicable laws.

4. CONSTITUTION OF THE IPO COMMITTEE

The Board may constitute an IPO Committee comprising such number of Directors and/or Key Managerial Personnel as it may deem appropriate.
The Committee may consist of:

Name of the Director	Designation	Nature of Directorship
Mr. Chander Bhushan Mishra	Chairperson	Managing Director
Mr. Tapeesh Mishra	Member	Non-Executive Director
Mr. Sharad Chandra Srivastava	Member	Independent Director

The Board may modify the composition of the Committee from time to time.

5. CHAIRPERSON

The Board shall appoint one of the members of the Committee as the Chairperson. In the absence of the Chairperson, the members present at the meeting may elect one among themselves to chair the meeting.

6. ROLE OF THE IPO COMMITTEE

The IPO Committee shall oversee and facilitate the implementation of the Company's proposed IPO and shall act within the powers delegated by the Board. The Committee shall coordinate with the Board, promoters, senior management, Merchant Bankers, legal counsels, auditors and other intermediaries to ensure an efficient and compliant IPO process.

For SSG FURNISHING SOLUTIONS LIMITED

Director

7. POWERS AND RESPONSIBILITIES AUTHORITY OF THE COMMITTEE

Subject to applicable laws and powers reserved for the Board and/or shareholders, the Committee shall have the authority to:

1. To engage, finalize, and enter into agreements with intermediaries such as Merchant Bankers, Legal Advisors, Auditors, Registrars, Underwriters, and other professionals required for the IPO process.
2. To oversee the preparation, review, and filing of the Draft Red Herring Prospectus (DRHP), Red Herring Prospectus (RHP), and other related documents with SEBI, stock exchanges, and the Registrar of Companies (RoC).
3. To determine and approve any modifications in the capital structure, including the issuance of resh shares, offer for sale, and any other aspects related to the IPO.
4. To interact with regulatory authorities, stock exchanges, and other stakeholders to ensure compliance with applicable laws and regulations.
5. To take decisions on the timing, pricing, size, and other aspects of the IPO in consultation with the Lead Managers and other intermediaries.
6. To execute necessary documents, agreements, declarations, and undertakings as may be required for the IPO process.
7. To take all other necessary actions, approvals, and decisions incidental or ancillary to the IPO process.

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8. KEY RESPONSIBILITIES

The Committee shall:

8.1 IPO Readiness

Monitor the Company's readiness for the IPO, including:

- Corporate governance framework;
- Financial reporting;
- Restatement of financial statements;
- Internal financial controls;
- Material contracts;
- Litigation;
- Capital structure;
- Promoter contribution;
- Related party transactions;
- Material subsidiaries;
- Group companies;
- Business approvals and licences.

For SSG FURNISHING SOLUTIONS LIMITED

Director

8.2 Due Diligence

Ensure that appropriate due diligence is undertaken by the Company and relevant intermediaries.

8.3 Accuracy of Disclosures

Ensure, to the extent applicable, that disclosures in the offer documents are:

- True;
- Fair;
- Adequate;
- Accurate;
- Complete; and
- Not misleading.

8.4 Monitoring IPO Timelines

Review and monitor key milestones relating to:

1. Appointment of intermediaries;
2. Due diligence;
3. Preparation of DRHP;
4. Filing of DRHP;
5. Receipt of SEBI observations;
6. Filing of RHP;
7. Opening and closing of the Issue;
8. Allotment;
9. Listing and trading commencement.

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9. MEETINGS OF THE COMMITTEE

The IPO Committee shall meet as and when required to discharge its responsibilities and shall report its recommendations and actions taken to the Board of Directors periodically.

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10. QUORUM

The quorum for a meeting of the Committee shall be as determined by the Board while constituting the Committee. Unless otherwise specified by the Board, the presence of a majority of the members of the Committee shall constitute a quorum.

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11. DECISIONS AND RESOLUTIONS

1. Matters before the Committee shall ordinarily be decided by a majority of members present and voting.
2. In case of equality of votes, the Chairperson may have a casting vote, subject to applicable law.
3. The Committee may approve matters by circulation where permitted under applicable law and the Articles of Association of the Company.
4. Decisions taken by the Committee shall be recorded in the minutes.

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12. DELEGATION OF POWERS

The Committee may delegate specific powers to:

- Any Director;
- Chief Financial Officer;
- Company Secretary;
- Chief Executive Officer;
- Authorised officers of the Company;

for carrying out administrative, procedural and implementation-related activities connected with the IPO. Such delegation shall be subject to conditions and limits specified by the Committee.

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13. MINUTES

The proceedings of every meeting of the Committee shall be recorded in the minutes in accordance with applicable laws.

The minutes shall include:

1. Date and place/mode of meeting;
2. Names of members present;
3. Matters discussed;
4. Decisions taken;
5. Authorisations granted;
6. Action items and responsible persons.

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14. REPORTING TO THE BOARD

The Committee shall periodically update the Board regarding:

- Progress of the IPO;

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Director

- Key regulatory developments;
- Material observations;
- Significant risks and issues;
- Major decisions taken by the Committee;
- Status of IPO readiness;
- Any matter requiring Board approval.

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15. CONFIDENTIALITY

All members of the Committee and persons involved in the IPO process shall maintain strict confidentiality regarding:

- Unpublished financial information;
- Proposed Issue details;
- Draft offer documents;
- Business information;
- Price-sensitive information;
- Discussions with regulators and intermediaries.

Confidential information shall be handled in accordance with applicable laws and internal policies of the Company.

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16. CONFLICT OF INTEREST

Members of the Committee shall disclose any actual or potential conflict of interest relating to matters placed before the Committee. The Committee shall take appropriate steps to manage such conflicts in accordance with applicable laws and the Company's policies.

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17. AMENDMENT OF THE POLICY

The Board may amend, modify or revise this Policy from time to time based on:

- Changes in applicable laws;
- Regulatory requirements;
- SEBI observations;
- Stock Exchange requirements; or
- Operational requirements of the Company.

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Director

18. INTERPRETATION

Any question relating to the interpretation of this Policy shall be referred to the Board, whose decision shall be final, subject to applicable laws.

19. EFFECTIVE DATE

This Policy shall come into effect from the date of its approval by the Board of Directors of the Company.

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For SSG FURNISHING SOLUTIONS LIMITED

Director