



## HINDUJA LEYLAND FINANCE

To,  
The General Manager,  
Department of Corporate Services,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

Dear Sir/ Madam,

**Sub: Clarification on Statutory Auditors Certificate pursuant to the proposed Scheme of Merger by Absorption between Hinduja Leyland Finance Limited ("Transferor Company") into NDL Ventures Limited (formerly known as NXTDIGITAL Limited) ("Transferee Company" or "Company") and their respective shareholders under Sections 230 to 232 of the Companies Act, 2013 ("Scheme")**

**Ref: SEBI Circular No. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2024/48 dated May 21,2024**

1. Companies where the regulatory authorities of the respective sector have prescribed norms for accounting treatment of items in the financial statements contained in the scheme, the requirements of such regulatory authorities shall prevail. Please confirm the applicability of the same. – **Not Applicable**
2. In connection with the above application, please note that as the Transferor Company i.e., Hinduja Leyland Finance Limited, will cease to exist post- merger, therefore the point on resultant entity is capable of payment of interest/ repayment of principal as per Annex - XII-B of the above stated SEBI circular is covered under para 9 of the Independent Auditors Certificate on debt obligation servicing capability of NDL Ventures Limited (formerly known as NXTDIGITAL Limited) (Resultant Entity), dated November 25, 2025.

Yours faithfully,

For Hinduja Leyland Finance Limited

**Srividhya Ramasamy**  
Company Secretary and Compliance Officer  
M. No. - A22261  
Date: 5<sup>th</sup> December,2025  
Place: Chennai



### HINDUJA LEYLAND FINANCE LIMITED

**Corporate Office :** No. 27A, Developed Industrial Estate, Guindy, Chennai - 600 032. Tel : (044) 22427525, 22427555  
**Registered Office :** Plot No. C-21, Tower C (1-3 floors), G Block, Bandra, Kurla Complex, Bandra (E), Mumbai - 400051.

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