

Annexure D**Compliance Report**

It is hereby certified that the draft Scheme of Merger by Absorption of Hinduja Leyland Finance Limited into NXTDIGITAL Limited and their respective shareholders under section 230-232 and other applicable provisions of the Companies Act 2013, does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") and SEBI Master Circular No. SEBI/HO/CFD/DIL 1/CIR/P/2021/0000000665 dated November 23, 2021, ("SEBI Circular"), including the following:

Sl.	Reference	Particulars	Compliance
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Complied.
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Complied.
Requirements of SEBI Circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied.
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities.	
(c)	Para (I)(A)(4) (a)	Submission of Valuation Reports	Complied.
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards.	Complied.
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	Complied.

For NXTDIGITAL LIMITED

Amar Chintopanth
Whole Time Director & Chief Financial Officer
DIN: 02987818

Ashish Pandey
Company Secretary
M. No. F6078

Date: December 3, 2022
Place: Mumbai



Certified that the transactions / accounting treatment provided in the draft scheme of Merger by Absorption of Hinduja Leyland Finance Limited into NXTDIGITAL Limited and their respective shareholders are in compliance with all the Accounting Standards applicable to a listed entity.

For NXTDIGITAL LIMITED

Amar Chintopanth
Whole Time Director & Chief Financial Officer
DIN: 00048789

Date: December 3, 2022
Place: Mumbai

