

# Deloitte Haskins & Sells

Chartered Accountants  
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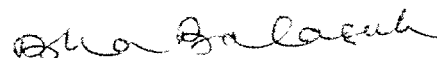
## Auditors Certificate

To the Board of Directors of ISGN Fulfillment Services South, Inc ("FFS South")

Based on the information and explanations, and declaration provided by the Board of Directors, we certify that ISGN Fulfillment Services South, Inc ("FFS South") (formerly known as Fiserv Fulfillment Services South, Inc.) a wholly owned subsidiary of ISGN Fulfillment Services Inc., (formerly known as FISERV Fulfillment Services, Inc.) was incorporated as licence company in the USA to carry on the mortgage related service activities as per the US State Laws. We certify that the FFS South does not have any assets or liabilities to report as at December 31, 2010. Further there are no financial or business transactions carried out by FFS South and hence Profit and Loss account is not required to be prepared for the year ended December 31, 2010.

This certificate has been provided by us solely for the purpose of compliance of section 212 of the Indian Companies Act, 1956 by M/s Chambal Fertilisers and Chemicals Limited, India, the ultimate holding company. This certificate should be used for aforesaid purpose only.

For Deloitte Haskins & Sells  
Chartered Accountants  
(Registration No. 008072S)



Bhavani Balasubramanian  
Partner  
Membership Number: 22156

Chennai  
May 04, 2011