



**N. Kanodia & Co.**  
*Chartered Accountants*

Auditors Certificate

To the Board of Directors of ISGN Fulfillment Agency, LLC ("FFA")

Based on the information & explanations, and declaration provided by the Board of Directors, we certify that ISGN Fulfillment Agency, LLC ("FFA") a wholly owned subsidiary of ISGN Fulfillment Services Inc., was incorporated as License Company in the USA to carry on the mortgage related service activities as per the US state Laws. We certify that the FFA does not have any assets or liabilities to report as at December 31, 2013. Further, there are no financial or business transactions carried out by FFA and hence Profit and Loss Account is not required to be prepared for the year ended December 31, 2013.

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, Indian, the ultimate holding company. This Certificate should be used for aforesaid purpose only.

For N.Kanodia & Co.  
Chartered Accountants  
FRN: 327668E

*Nikunj Kanodia*



Nikunj Kanodia  
Proprietor  
M No. : 069995

Kolkata

May 9, 2014

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