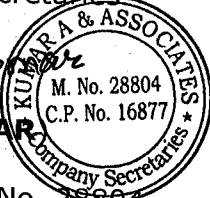


**CERTIFICATE UNDER CLAUSE 40(9) OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015**

FOR THE HALF YEAR ENDED MARCH 31, 2018

I, Amit Kumar, Proprietor of Kumar A & Associates, Practicing Company Secretary, have examined all Share Transfer Deeds, Registers, files and other documents relating to Kotia Enterprises Limited (formerly known as International Pumps and Projects Limited) maintained by Skyline Financial Services Private Limited and certify that all the shares certificate(s) has been delivered within thirty days of lodgment of transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies which are received during the half year ended on March 31, 2018.

For **Kumar A & Associates**
Company Secretaries

Amit Kumar

(AMIT KUMAR)
Proprietor
Membership No. 28804
CP No. 16877

Date: April 07, 2018
Place: Delhi