

This is an unofficial consolidation of Form 52-109F2R *Certification of Refiled Interim Filings* reflecting amendments made effective January 1, 2011 in connection with Canada's changeover to IFRS. The amendments apply for financial periods relating to financial years beginning *on or after* January 1, 2011. This document is for reference purposes only and is not an official statement of the law.

Form 52-109F2R
Certification of Refiled Interim Filings

This certificate is being filed on the same date that Cuprum Coating Acquisition Corp., (the "issuer") has refiled the interim financial report and interim MD&A (together, the "interim filings") for the interim period ended June 30, 2014.

I, Donald Gordon, Chief Financial Officer of Cuprum Coating Acquisition Corp., certify the following:

1. **Review:** I have reviewed the interim financial report and interim MD&A (together, the "interim filings") of the issuer for the interim period ended June 30, 2014.
 1. **No Misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the interim filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, with respect to the period covered by the interim filings.
 2. **Fair Presentation:** Based on my knowledge, having exercised reasonable diligence, the interim financial report together with the other financial information included in the interim filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the interim filings.

Date: September 30, 2014

"Donald Gordon"

Donald Gordon
Chief Financial Officer

NOTE TO READER

In contrast to the certificate required for non-venture issuers under National Instrument 52-109 *Certification of Disclosure in Issuers' Annual and Interim Filings* (NI 52-109), this Venture Issuer Basic Certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as defined in NI 52-109. In particular, the certifying officers filing this certificate are not making any representations relating to the establishment and maintenance of:

- i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
- ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of