

MOTILAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

(A MEMBER FIRM OF MARCKS NETWORK)

CONSENT LETTER FROM THE STATUTORY AUDITOR



To,
The Board of Directors
Aureate Tradde Limited
404, Floor 4, Plot No. 208, Regent Chambers,
Jamnalal Bajaj Marg, Nariman Point, Mumbai City,
Mumbai, Maharashtra, India, 400021.

SUBJECT: CONSENT FOR INCLUSION OF NAME AS A PEER REVIEW STATUTORY AUDITOR OF THE COMPANY FOR THE PUBLIC ISSUE OF AUREATE TRADDE LIMITED (the "Company")

Re: Proposed Initial Public Offering ("IPO") of up to 38,98,000 Equity Shares of ₹ 10 each (the "Equity Shares") of Aureate Tradde Limited (the "Company", "Offering Company" or "Issuer Company") in accordance with the provisions of Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable law as amended.

Dear Sir(s)/Ma'am(s),

With reference to the above, we grant our consent for including our name and details as 'Peer Reviewed Statutory Auditor and Expert' as provided by us in **Annexure A** and as required under SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, being mentioned in the Draft Prospectus ("DP"), and the Prospectus ("Prospectus") to be filed by the Company with the SME Platform of BSE Limited ("BSE"/"Stock Exchange" and the SME Platform referred to as "BSE-SME"), the Securities and Exchange Board of India ("SEBI"), and the Jurisdictional Registrar of Companies ("RoC") in relation to the Issue (collectively, the "Offer Documents"). We further authorize you to deliver a copy of this letter of consent to the RoC, pursuant to the provisions of Section 26 of the Companies Act 2013, the Stock Exchange or any other Regulatory Authority as may be required by law.

Further, we hereby give our consent to include the following details:

Auditor's Name	Rishabh Jain
Firm Name	Motilal and Associates LLP
Address	2 nd Floor, Senior Estate, 7/C, Parsi Panchayat Road, Andheri (East), Mumbai – 400 069, India
Telephone	022-4609 0275
Email Id	motilalassociates@gmail.com
Contact Person	CA Rishabh Jain (Designated Partner)
Firm Registration Number	106584W/W100751

We further consent to be named as an "expert" as defined under Section 2(38) and Section 26 and any other applicable provisions of the Companies Act 2013, as amended ("Companies Act"), in the Offer Documents in connection with the Offer.

We hereby confirm that while providing this certificate, we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India.

We confirm that the information in this Consent Letter is true, fair, correct, adequate and not misleading.

We confirm that we will immediately inform you any changes to the above in writing until the Equity Shares commence trading on the relevant Stock Exchanges, where the Equity Shares are proposed to be listed. In the absence of any such communication, the above information should be taken as updated information until the Equity Shares commence trading on the relevant Stock Exchanges.

Registered Office : 2nd Floor, Senior Estate, 7/C Parsi Panchayat Road, Andheri (East), Mumbai - 400069.

Branches : New Delhi | Bhopal | Prayagraj | Bhuj

Motilal & Associates LLP is registered with limited liability having LLPIN : AAX - 3175



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We also consent to the inclusion of this letter as a part of "*Material Contracts and Documents for Inspection*" in connection with the Issue, which will be available for public for inspection from date of filing of the Prospectus until the Issue Closing Date.

This letter is for information and for inclusion (in part or full) in the Offer Documents or any other Offer-related material, and may be relied upon by the Company, the Lead Manager and the Legal Advisor appointed in relation to the Issue. We hereby give our consent to the submission of this Consent Letter as may be necessary to the SEBI, the RoC, the relevant stock exchanges and any other regulatory authority and/or for the records to be maintained by the Lead Manager and in accordance with applicable laws.

All capitalized terms used herein but not defined shall have the same meaning as ascribed to them in the Draft Prospectus or the Prospectus, as the case may be.

Yours Sincerely,

For Motilal and Associates LLP

Chartered Accountants

ICAI FRN: 106584W/W100751

Rishabh Jain
Partner

ICAI MRN: 179547

Place: Mumbai

Date: 03/12/2025

UDIN: 25179547BMMBNJ3471



CC:

Lead Manager ("LM")

CORPORATE MAKERS CAPITAL LIMITED

Address: 611, 6th Floor, Pragati Towers, Rajendra Place, New Delhi-110008

Tel: +91 11-41411600

E-mail: info@corporatemakers.in

Investor Grievance Email: compliance@corporatemakers.in

Website: www.corporatemakers.in

Contact Person: Mr. Rohit Pareek

SEBI Registration No.: INM000013095

CIN: U65100DL1994PLC063880

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Annexure A

Peer Review Certificate of Motilal and Associates LLP



The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 015494

This is to certify that the Peer Review of

M/s Motilal & Associates LLP

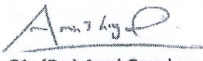
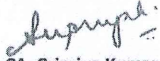
304, Orchid Plaza, Behind Gokul Shopping Centre,
S V Road, Borivali (West),
Mumbai-400092

FRN No. 106584W/W100751

has been carried out for the period
2019-2022

pursuant to the *Peer Review Guidelines 2022*, issued by the Council
of the Institute of Chartered Accountants of India.

This Certificate is effective from: 18-08-2023
The Certificate shall remain valid till: 31-08-2026
Issued at New Delhi on 16-06-2023

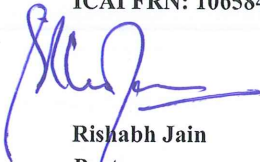
 CA. (Dr.) Anuj Goyal Chairman Peer Review Board	 CA. Sripriya Kumar Vice-Chairperson Peer Review Board	 CA. Nidhi Singh Secretary Peer Review Board
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Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the 'Peer Review Guidelines 2022'.

For Motilal and Associates LLP

Chartered Accountants

ICAI FRN: 106584W/W100751


Rishabh Jain
Partner

ICAI MRN: 179547

