CERTIFICATE OF STATEMENT OF POSSIBLE TAX BENEFITS

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

To,
Corporate Makers Capital Limited
611, 6th Floor, Pragati Tower, Rajendra Place, New Delhi-110008
(Corporate Makers Capital Limited is hereinafter referred to as "Lead Manager" or "LM")

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),

We, **Motilal & Associates LLP,** Chartered Accountants, **FRN Number: 106584W/W100751**, Peer Reviewed Statutory Auditors have been requested by the company to certify the possible special tax benefits available to the Company and Shareholders of the Company.

Management's Responsibility

The Management of the Company is responsible for compliance of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended **(the "SEBI ICDR Regulations")** and the Companies Act. The Management of the Company is also responsible for the maintenance of books of accounts, other relevant supporting records and documents including compliance with the accounting standards in relation to the preparation and presentation of financial statements.

We hereby report that the accompanying Statement states the Possible Special Tax Benefits available to the Company and Shareholders of the Company (hereinafter referred to as "**the Statement**") under the Income Tax Act, 2025 (read with Income Tax Rules, circulars, notifications) as amended by the Finance Act, 2026 presently in force in India (together referred to as the "**Direct Tax Laws**"), the Goods and Service Tax laws & Customs Act, 1962 (read with rules, circulars, notifications) presently in force in India (together referred to as the "**Indirect Tax Laws**").

These possible special tax benefits are dependent on the Company and/or the Company's shareholders fulfilling the conditions prescribed under relevant Direct Tax Laws, Indirect Tax Laws and other laws. Hence, the ability of the Company or the Company's shareholders to derive these possible special tax benefits is dependent upon their fulfilling such conditions, which is based on business imperatives the Company may face in the future and accordingly, the Company or the Company's shareholders may or may not choose to fulfil. Further, we would like to specify that there is no possible tax benefit identified till date as per **Annexure A.** The Company does not have any subsidiary as on date of the Draft Prospectus/ Prospectus.

The benefits discussed in the enclosed Statement are not exhaustive and only cover the possible special direct and indirect tax benefits available to the Company and the Company's shareholders. The Statement is neither designed nor intended to be a substitute for professional tax advice and each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offering of equity shares of the Company.

We do not express any opinion or provide any assurance as to whether:

a) the Company or its shareholders will continue to obtain these possible special tax benefits in future; or

b) the conditions prescribed for availing the possible special tax benefits, where applicable, have been/would be met with; and

The contents of this Statement are based on the information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company.

No assurance is given that the revenue authorities/ courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes.

We have conducted our review for this certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes 2016 and/or the Guidance Note on Reports in Company Prospectus (Revised 2019) ("Guidance Note"), as applicable, issued by the Institute of Chartered Accountants of India. The Guidance Notes require that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and accordingly, we confirm that we have complied with such Code of Ethics issued by the ICAI. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements

We have carried out our work based on Restated Financial Statements / Information and the procedures undertaken by us as mentioned above and other documents, information provided to us by the Company to the extent applicable, which has formed a substantial basis of this certification. We were appointed as the statutory auditor and have audited the Company and its Restated Financial Information. Accordingly, we have expressed an unmodified opinion on the Restated Financial Information. Any change in the information made available to us by the Company to the extent applicable, which forms a substantial basis of our verification (as mentioned above), subsequent to the date of issuance of this certificate, has not been considered.

We confirm that the information in this certificate is true, fair, correct, not misleading and without omission of any matter that is likely to mislead in its form and context. We confirm that the information in this certificate is adequate to enable investors to make a well-informed decision, to the extent that such information with respect to us is relevant to the prospective investor to make a well-informed decision.

We undertake to inform you promptly, in writing of any changes, intimated to us by the Management of the Company, to the above information until the Equity shares commence trading on the relevant Stock Exchanges, pursuant to the issue, in the absence of any such communication from us, the above information should be considered as updated information until the Equity shares commence trading on the relevant Stock Exchanges, pursuant to the issue.

We also consent to the inclusion of this certificate as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available for public for inspection from date of the filing of the Draft Prospectus ("DP") until the Bid/ Offer Closing Date and upload of this certificate on the website of the LMs and website of the Stock Exchange/ SEBI in accordance with the requirements set forth by the Stock Exchange, from time to time, in accordance with and to the extent required under applicable laws.

Restriction on Use

This certificate has been issued at the request of the Company for the use of the management in relation to the Offer and is for their information and for inclusion (in part or full) in the Draft Prospectus **("DP")** and the prospectus **("Prospectus")** which the Company intends to file with the Securities and Exchange Board of India **("SEBI")**, BSE Limited **("BSE" or "Stock Exchange")** and Registrar of Companies, Mumbai I **("RoC")** and any other documents in relation to the Offer **(collectively, the "Offer Documents")**. This certificate is not intended to be and should not be used for any other purpose without our prior written consent except that this certificate can be shared with and relied upon by the Company and the Lead Managers and the legal counsel involved solely in relation to the Offer. We also consent to the onward submission of this certificate to the SEBI, RoC, and BSE and any other regulatory authority in relation to the Offer and for the records to be maintained by the Lead Managers and in accordance with applicable law.

We hereby consent to this certificate being disclosed by the Lead Managers, if required (i) by reason of any law, regulation order or request of a court or by any governmental or competent regulatory or statutory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation in connection with the Issue and/or the Issue Documents.

Accordingly, except as mentioned herein, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Yours Faithfully,

For and on behalf of
Motilal & Associates LLP
Chartered Accountants
ICAI FRN: 106584W/W100751

MOTILAL & ASSOCIATES LLP
106584W/
W100751
CHARTERED ACCOUNTANT

Rishabh Jain
Partner
ICAI MRN: 179547
Place: Mumbai
Date: 13.05.2026
UDIN: 26179547AJMJIA8885

Annexure A

STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY AND COMPANY'S SHAREHOLDERS

Outlined below are the possible special tax benefits available to Aureate Tradde Limited ("**Company**") and to its Shareholders under the Direct and Indirect Tax Laws in force in India.

A. SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY

1. Direct Tax

   There are no special direct tax benefits available to the Company.

2. Indirect Tax

   There are no special indirect tax benefits available to the Company.

B. SPECIAL TAX BENEFITS AVAILABLE TO THE SHAREHOLDERS OF THE COMPANY

1. Direct Tax

   There are no special direct tax benefits available to the Shareholders of the Company.

2. Indirect Tax

   There are no special indirect tax benefits available to the Shareholders of the Company.

For Motilal & Associates LLP
Chartered Accountants
ICAI FRN: 106584W/W100751

Rishabh Jain
Partner
ICAI MRN: 179547