STEP TWO CORPORATION LIMITED

"AVANI SIGNATURE" 91A / 1, Park Street, Kolkata – 700 016
Ph.No.(033)6628 9111, E-mail : admin@steptwo.in
CIN : L65991WB1994PLC066080

Date: 11Th August'2026

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai – 400 001

Sub. - : Outcome of Board Meeting

Ref. -: Scrip Code - 531509

Dear Sir / Madam,

The Board of Directors at their Meeting held on 11th August, 2026, has approved the Un-audited financial results for the Quarter ended 30th June 2026. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:30 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For **Step Two Corporation Limited**

ANUJ AGARWAL

Digitally signed by ANUJ AGARWAL
Date: 2026.08.11 16:30:56 +05'30'

Anuj Agarwal
Managing Director
DIN-02984121

Encl: As above

M K KOTHARI & ASSOCIATES
Chartered Accountants
INDIA

Phone : 033 4605 5509
Mobile : 98313 99966 / 90075 39958
E-mail : mkkothari.associates@gmail.com
Website : www.mkkothari.in

Board of Director of
Step Two Corporation Limited
"Avani Signature"
91A/1, Park Street,
Kolkata - 700 016

We have reviewed the accompanying statement of unaudited financial results of Step Two Corporation Limited for the period ended 30th June, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.K.Kothari & Assoicates
Chartered Accountants

CA Manish Kumar Kothari
Partner
Membership N.059513
FRN:0323929E

UDIN: 26059513ZCFGRQ2336

Place: Kolkata
Date : 11th August'2026

M K KOTHARI & ASSOCIATES
INDIA
Chartered Accountants

STEP TWO ORPORATION LIMITED

CIN : L65991WB1994PLC066080
Registered Office : Avani Signature",91A/1, Park Street, Kolkata - 700 016
Ph.No.(033)6628 9111, *E-mail : admin@steptwo.in

Statement of Standalone Unaudited Results for the Quarter ended 30th June'2026

(Rs. In Lacs/amount)

	Particulars	Quarter Ended			Year Ended
		3 months ended 30/06/2026	Preceding 3 months ended 31/03/2026	Corresponding 3 months ended in the previous year 30/06/2025	Year ended 31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Revenue from operations				
(i)	Interest Income	22.96	9.39	9.82	30.66
(ii)	Dividend Income	-	0.28	-	2.78
(iii)	Rental Income	-	-	-	
(iv)	Fees and commission Income	-	-	-	
(v)	Net gain on fair value changes	-	51.56	79.82	171.31
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
(vii)	Sale of products(including Excise Duty)	221.51	254.36	-	254.36
(viii)	Sale of services	-	-	-	-
(ix)	Others (to be specified)	-	-	-	-
	-Share Speculation	-	0.83	0.07	0.90
(I)	**Total Revenue from operations**	**244.47**	**316.42**	**89.71**	**460.01**
(II)	Other Income (to be specified)				
	-Gain/(Loss) on sale of Investment	-	(63.99)	(7.58)	(67.65)
(III)	**Total Income (I+II)**	244.47	252.43	82.13	392.36
	Expenses				
(i)	Finance Costs	0.04	0.33	0.01	0.95
(ii)	Fees and commission expense	-	-	-	-
(iii)	Net loss on fair value changes	7.67	-	-	139.52
(iv)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
(v)	Impairment on financial instruments	-	-	-	
(vi)	Cost of materials consumed	-	-	-	-
(vii)	Purchases of Stock-in-trade	-	555.55	-	555.55
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in- progress	141.84	(141.84)	-	(141.84)
(ix)	Employee Benefits Expenses	10.75	13.75	10.75	46.00
(x)	Depreciation, amortization and impairment	0.41	(1.00)	0.05	1.60
(xi)	Others expenses	5.40	4.45	7.68	17.16
(IV)	**Total Expenses (IV)**	166.11	431.24	18.49	618.94
(V)	Profit / (loss) before exceptional items and tax (III-IV)	78.36	(178.81)	63.64	(226.58)
(VI)	Exceptional items	-	-	(25.02)	(25.02)
(VII)	Profit/(loss) before tax (V -VI)	78.36	(178.81)	38.62	(251.60)
(VIII)	Tax Expense:				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	(20.77)	42.49	(14.06)	60.85
	(3) Income Tax for earlier year	(0.07)			(1.06)
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	57.52	(136.32)	24.56	(191.81)
(X)	Profit/(loss) from discontinued operations	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-
(XIII)	**Profit/(loss) for the period (IX+XII)**	57.52	(136.32)	24.56	(191.81)

M. KOTHARI & ASSOCIATES
CA
INDIA
Chartered Accountants

STEP TWO CORPORATION LTD.
Kolkata

(XIV)	**Other Comprehensive Income**				
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Subtotal (A)	-			
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Subtotal (B)	-	-	-	-
	Other Comprehensive Income (A + B)	-	-		
(XV)	**Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	57.52	(136.32)	24.56	(191.81)
(XVI)	**Earnings per equity share (for continuing operations)**	-	-	-	-
	Basic (Rs.)	0.78	(1.84)	0.33	(2.59)
	Diluted (Rs.)	0.78	(1.84)	0.33	(2.59)
(XVII)	**Earnings per equity share (for discontinued operations)**				
	Basic (Rs.)	-	-	-	-
	Diluted (Rs.)	-	-	-	-
(XVIII)	**Earnings per equity share (for continuing and discontinued operations)**				
	Basic (Rs.)	0.78	(1.84)	0.33	(2.59)
	Diluted (Rs.)	0.78	(1.84)	0.33	(2.59)

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 11th August, 2026 and also Limited Review were carried out by the Statutory Auditors.

2) Previous period figures have been regrouped/rearranged wherever considered necessary.

3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

For Step Two Corporation Limited

Anuj Agarwal

Date : - 11.08.2026
Place : - Kolkata

Anuj Agarwal
Managing Director
DIN-02984121

STEP TWO CORPORATION LTD. Kolkata

M K KOTHARI & ASSOCIATES CA INDIA Chartered Accountants