

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: 24.07.2026

**To,
The Manager,
Listing Department,
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001**

Scrip Code - 531509

Sir/Ma'am,

Sub: Non-Applicability Certificate of Corporate Governance Report for Quarter ended 30th June, 2026.

This is with reference to the captioned subject, please find enclosed herewith a Certificate issued by M/s Gadia Vikash & Co., Chartered Accountant in respect of non applicability of Corporate Governance Report pursuant to Regulation 15(2) of Listing Regulations.

Kindly take the same on record and acknowledge the receipt.

Thanking You,

Yours Faithfully,

For Step Two Corporation Limited

(Poonam Bathwal)

Company Secretary & Compliance Officer

Membership No. A53179



Gadia Vikash & Co.
Chartered Accountant

2A, Ganesh Chandra Avenue
Commerce House, 9th Floor
Kolkata – 700013
Mobile No. 9830449150/8420234877
E-mail: cavikash80@gmail.com

To,
The Board of Director,
M/s. Step Two Corporation Limited
"Avani Signature"
91A/1, Park Street,
Kolkata – 700 016.

**Certificate for Non-Applicability of Corporate Governance Report for Quarter ended 30th
June, 2025 as per Regulation 27(2) of SEBI (Listing Obligations and Disclosure
Requirements), Regulations, 2015.**

*[Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements),
Regulations, 2015]*

I, Vikash Gadia, (Chartered Accountant in whole time practice) having Membership no. 066575 certify that the net worth of M/s. Step Two Corporation Limited (CIN: L65991WB1994PLC066080) having its registered office at "Avani Signature" 91A/1, Park Street, Kolkata - 700016 as per the Audited Financial Statement as at 31st March, 2026 is as under:

Sr. No.	Particular	Amount in Rs.		
		FY 2023-2024	FY 2024-2025	FY 2025-2026
1.	Paid-up Share Capital	4,59,68,648	4,59,68,648	7,74,43,648
2.	Other Equity	1,04,89,825	1,02,50,781	68,07,264
3.	Net-Worth as per the Audited Financial Statement as at 31st March, 2026 [1+2]	5,64,58,473	5,62,19,429	8,42,50,912

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of –

The listed entity having Paid up Equity Share Capital not exceeding rupees ten crores and Net Worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.

Please note that the Paid-up Equity Capital and Net worth as on 31st March, 2026 are below the prescribed limits as mentioned in above mentioned clauses of listing regulations for applicability of compliance of provisions of Corporate Governance. Therefore, as the Company falls in the ambit of aforesaid exemption, hence compliance with the Corporate Governance provisions specified in aforesaid Regulations shall not applicable to the Company.



I have certified above on the basis of information and explanations given to us and to the best of our knowledge and belief and on the basis of audited financial statement of the company for the year ended on 31st March, 2026.

This certificate is issued at the request of the management of company for submission of the same to BSE Limited. Our liability to issue this certificate is limited fees charges for the assignment.

Note: As per Section II-B of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, the paidup equity capital and net worth of the Company for the previous three financial years has been mentioned in reference to the clarification dated 12.07.2024.

For GADIA VIKASH & CO.
Chartered Accountants
FRN :328867E

Vikash Gadia



VIKASH GADIA
Partner
Membership.No.066575
UDIN : 26066575BJQISM6592
Place: Kolkata
Date: 21.07.2026