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: 15.10.2026

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

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

Ref:-Scrip Code - 531509

Dear Sir/Ma'am,

This is with reference to the captioned subject, please find enclosed herewith a Certificate issued by M/s. N.Jhunjhunwala & Associates, Company Secretary 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
Digitally signed by POONAM BATHWAL
Date: 2026.10.15 11:51:49 +05'30'

(Poonam Bathwal)
Company Secretary & Compliance Officer
Membership No. A53179

N. JHUNJHUNWALA & ASSOCIATES
Company Secretaries

DIAMOND CITY WEST,
18, HO CHI MINH SARANI,
TOWER-5, FLAT-5G,
KOLKATA – 700 061
PH.: 9831282412

To
The Board of Directors
Step Two Corporation Limited
Avani Signature,
91A/1, Park Street,
Kolkata - 700016

Subject: Certificate for non-applicability of Corporate Governance Report for 30th September, 2026

Script Code: 531509

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

a. listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year
b. listed entity which has listed its specified securities on the SME Exchange.

I / We hereby certify that, the paid up Equity Share capital and Networth of Step Two Corporation Limited, for the last three Financial Years is as follows:

Financial Year	Equity Share Capital	Networth
2023-2024	459,68,648	564,58,473
2024-2025	459,68,648	562,19,429
2025-2026	774,43,648	842,50,912

As the Company falls in the ambit of aforesaid exemption (a); hence compliance with the Corporate Governance provisions specified in aforesaid Regulations shall not applicable to the Company.

For N.JHUNJHUNWALA & ASSOCIATES
COMPANY SECRETARIES

UDIN: F006397H001861580
Place: KOLKATA
Date : 14.10.2026

NAVNEET JHUNJHUNWALA
PROPRIETOR
FCS-6397
C. P. No.: 5184
P.R.Certificate No.:2457/2022