

B. P. AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

14, S. P. Mukherjee Road, 2nd Floor, Kolkata-700 025

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Board of Directors of
Step Two Corporation Limited
21, Hemant Basu Sarani,
5th Floor, Room No.507,
Kolkata - 700 001

We have reviewed the accompanying statement of unaudited financial results of Step Two Corporation Limited for the period ended 30th June 2017. 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 in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provide 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 B.P. Agarwal and Associates
Chartered Accountants

Sourav Gupta

CA Sourav Gupta
Partner
Membership No.67698
FRN : 316155E



Place : Kolkata
Date : 10th August'2017

STEP TWO CORPORATION LIMITED

21, HEMANT BASU SARANI, 5TH FLOOR, ROOM NO.507,KOLKATA - 700 001

TELEFAX : 2231 8207/08 E-mail : admin@steptwo.in

CIN NO.L65991WB1994PLC066080

Statement of Standalone Unaudited Results for the Quarter ended 30/6/2017

		(Rs. In Lacs/amount)			
		Quarter Ended			Year Date
Particulars	3 months ended 30/06/2017	Preceding 3 months ended 31/03/2017	Corresponding 3 months ended in the previous year 30/06/2016	Year ended 31/03/2017	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
I	Revenue From Operations	7.99	7.69	27.62	42.07
II	Other Income	0	0	0.02	10.17
III	Total Income (I+II)	7.99	7.69	27.64	52.24
IV	Expenses				
	Cost of Materials Consumed	0	0	0	0
	Purchases of Stock-in-Trade	0	0	0	0
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(16.65)	(0.07)	8.74	6.77
	Employee benefits expense	3.07	4.74	1.88	13.74
	Finance Costs	0	0	0	0
	Depreciation and amortisation expenses	0.03	0.01	0.11	0.34
	Other Expenses	4.21	1.83	4.92	12.07
	Total Expenses (IV)	(9.34)	6.51	15.65	32.92
V	Profit/(loss) before exceptional items and tax (I-IV)	17.33	1.18	11.99	19.32
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax	17.33	1.18	11.99	19.32
VIII	Tax Expense:				
	(1) Current Tax	(2.00)	(0.10)	(2.00)	(3.60)
	(2) Deferred Tax	0.00	(0.05)	0.00	(0.05)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	15.33	1.03	9.99	15.67
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	15.33	1.03	9.99	15.67
XIV	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re classifies to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	15.33	1.03	9.99	15.67
XVI	Earnings per equity (for Continuing operation):				
	(1) Basic	0.36	0.02	0.22	0.34
	(2) Diluted	0.36	0.02	0.22	0.34
XVII	Earnings per equity (for discounted operation)				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00



Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in Its meeting held on 10th August'2017 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous year figure have been regrouped wherever necessary.
- 3) The Company has only one business segment as such the segment reporting requirement is not applicable
- 4) Number of Investor complaints during the Quarter : Opening - NIL, Received-NIL, Disposed-NIL,and Pending-NIL.

Date : - 10.08.2017
Place : - Kolkata



For Step Two Corporation Ltd.

Bhola Nath Manna
Whole Time Director
DIN - 03345433