

# B. P. AGARWAL & ASSOCIATES

## CHARTERED ACCOUNTANTS

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

Phone : (033) 2454-9133/34/35/36, Fax : (033) 2454-9132, E-mail : agarwal\_bp@hotmail.com

Board of Director of  
Step Two Corporation Limited  
21, Hemant Basu Sarani,  
5<sup>th</sup> 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 31st December 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 : 09<sup>th</sup> February'2018

# STEP TWO CORPORATION LIMITED

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

TELEFAX : 2231 8207/8208 \*E-mail : admin@steptwo.in

CIN : L65991WB1994PLC066080

## Un Audited Financial Results for the Quarter and Nine Month ended 31st December, 2017

(Rs. In Lacs/amount)						
Particulars	Quarter Ended			Nine Month ended		Year Ended
	3 months ended 31/12/2017	Preceding 3 months ended 30/09/2017	Corresponding 3 months ended in the previous year 31/12/2016	Year to date figure for current period 31/12/2017	Year to date figure for the previous year ended 31/12/2016	Year ended 31/03/2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	8.44	8.20	7.68	24.63	44.15	42.07
II. Other income	-	-	-	-	0.02	10.17
III. Total Revenue (I + II)	8.44	8.20	7.68	24.63	44.17	52.24
IV. Expenses:						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock in Trade and Work in progress.	(10.96)	3.15	0.87	(24.46)	6.84	6.77
Employee benefits expense Finance costs(d)						
Employee benefits expense	2.77	2.91	3.00	8.76	9.00	13.74
Depreciation and amortisation expense	0.03	0.03	0.11	0.08	0.33	0.34
Other expenses	0.60	0.37	0.25	3.50	5.26	7.81
1. Other Expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	-	-	-
-Office Rent	0.24	0.24	0.24	-	-	-
-Travelling & Conveyance	0.20	0.18	0.13	-	-	-
-General Expenses	0.17	-	0.10	-	-	-
-Legal & Professional exp.	-	0.37	0.12	0.86	1.06	1.77
-Listing Fees	-	-	-	2.87	2.49	2.49
-Printing & Stationery	-	0.29	-	-	-	-
-Advertisement & Publicity	-	-	-	-	-	-
-Share Trf. expenses	0.14	-	0.14	-	-	-
-Postage & Telegram	-	0.23	-	-	1.05	-
Total expenses	(6.81)	7.77	4.96	(8.39)	26.03	32.92
V. Profit before exceptional and extraordinary items and tax (III - IV)	15.25	0.43	2.72	33.02	18.14	19.32
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	15.25	0.43	2.72	33.02	18.14	19.32
VIII. Extraordinary items	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	15.25	0.43	2.72	33.02	18.14	19.32
X. Tax expense:						
(1) Current tax	(4.50)	-	(0.50)	(6.50)	(3.50)	(3.60)
(2) Deferred tax	-	-	-	-	-	(0.05)



XI. Profit (Loss) for the period from continuing operations (VII-VIII)	10.75	0.43	2.22	26.52	14.64	15.67
XII. Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
XV. Profit (Loss) for the period (XI + XIV)	10.75	0.43	2.22	26.52	14.64	15.67
XVI. Earnings per equity share:						
(1) Basic	0.25	0.01	0.05	0.62	0.34	0.34
(2) Diluted	0.25	0.01	0.05	0.62	0.34	0.34

**Note:**

1. The Company has grouped all its activities of share trading business viz sales & related expenses under the head Income from operation.
2. Previous year/period figures have been rearranged/regrouped whenever necessary to make them comparable with current period figures.
3. The company has only one business segment as such the segment reporting requirements is not applicable.
4. The above results were approved by the Board of Directors of the company at its meeting held on 09th February, 2018 and have been reviewed by the Audit Committee and a limited review carried out by the statutory Auditors.
5. Number of Investor complaints during the Quarter : Opening - NIL, Received - NIL, Disposed--NIL, and pending--NIL.

Place : Kolkata

Dated : 09.02.2018



For Step Two Corporation Limited

*Bhola Nath Manna*

Bhola Nath Manna  
Whole Time Director  
DIN : 03345433

