

B. P. AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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**Board of Director 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, 2021. 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 B.P. Agarwal and Associates
Chartered Accountants**

Amit
**CA Amit Tulsyan
Partner
Membership No.064210
FRN : 316155E
UDIN :**



**Place : Kolkata
Date : 10.08.2021**

UDIN : 21064210AAAACK9364

STEP TWO CORPORATION LIMITED

CIN: L65991WB1994PLC066080

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

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

Statement of Standalone Unaudited Results for the Quarter ended 30th June'2021

		(Rs. In Lacs/amount)			
		Quarter Ended			Year Ended
Particulars		3 months ended 30/06/2021	Preceding 3 months ended 31/03/2021	Corresponding 3 months ended in the previous year 30/06/2020	Year ended 31/03/2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations					
(i)	Interest Income	9.58	9.44	9.86	39.25
(ii)	Dividend Income	-	-	-	-
(iii)	Rental Income	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-
(v)	Net gain on fair value changes				
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
(vii)	Sale of products(including Excise Duty)	-	-	-	-
(viii)	Sale of services	-	-	-	-
(ix)	Others (to be specified)	-	-	-	-
(I)	Total Revenue from operations	9.58	9.44	9.86	39.25
(II)	Other Income (to be specified)				
	-Gain on sale of Investment	-	9.00	-	9.00
(III)	Total Income (I+II)	9.58	18.44	9.86	48.25
Expenses					
(i)	Finance Costs	-	-	-	-
(ii)	Fees and commission expense	-	-	-	-
(iii)	Net loss on fair value changes	-	-	-	-
(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	-	-	-	-
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-
(ix)	Employee Benefits Expenses	3.97	3.68	3.67	14.70
(x)	Depreciation, amortization and impairment	0.03	0.03	0.03	0.11
(xi)	Others expenses (to be specified)	5.69	1.64	4.60	12.13
(IV)	Total Expenses (IV)	9.69	5.35	8.30	26.94
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(0.11)	13.09	1.56	21.31
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before tax (V -VI)	(0.11)	13.09	1.56	21.31
(VIII)	Tax Expense:				
	(1) Current Tax	-	(1.23)	-	(3.33)
	(2) Deferred Tax	-	0.02	-	0.02
	(3) Income Tax for earlier	-	(0.01)	-	(0.01)



(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(0.11)	11.87	1.56	17.99
(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)	(0.11)	11.87	1.56	17.99
(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)	(0.11)	11.87	1.56	17.99
(XVI)	Earnings per equity share (for continuing operations)				
	Basic (Rs.)	(0.01)	0.27	0.04	0.42
	Diluted (Rs.)	(0.01)	0.27	0.04	0.42
(XVII)	Earnings per equity share (for discontinued operations)				
	Basic (Rs.)	-	-	-	-
	Diluted (Rs.)	-	-	-	-
(XVIII)	Earnings per equity share (for continuing and discontinued operations)				
	Basic (Rs.)	(0.01)	0.27	0.04	0.42
	Diluted (Rs.)	(0.01)	0.27	0.04	0.42

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,2021 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



Bhola Nath Manna
Whole Time Director
DIN : 03345433



Date : - 10.08.2021
Place : - Kolkata

