

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,
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 31st December 2018. 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**


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



**Place : Kolkata
Date : 13th February'2019**

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 Months ended 31st December, 2018

(Rs. In Lacs/amount)						
Particulars	Quarter Ended			Nine months Ended		Year Ended
	3 months ended 31/12/2018	Preceding 3 months ended 30/09/2018	Corresponding 3 months ended in the previous year 31/12/2017	Year to date figure for current period 31/12/2018	Year to date figure for the previous year ended 31/12/2017	Year ended 31/03/2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	8.85	8.44	8.44	25.98	24.63	32.74
II. Other income	-	-	-	-	-	27.04
III. Total Revenue (I + II)	8.85	8.44	8.44	25.98	24.63	59.78
IV. Expenses:						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock in Trade and Work in progress.	0.52	2.75	(10.96)	9.33	(24.46)	(16.65)
Employee benefits expense Finance costs(d)						
Employee benefits expense	2.77	2.77	2.77	8.32	8.76	11.54
Depreciation and amortisation expense	0.03	0.03	0.03	0.08	0.08	0.11
Other expenses	0.81	0.93	0.60	4.46	3.50	3.86
I. Other Expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	-	-	-
-Office Rent	0.72	-	0.24	-	-	0.96
-Travelling & Conveyance	-	-	0.20	-	-	-
-Legal & Professional exp.	-	1.84	-	2.21	0.86	1.58
-Listing Fees	-	-	-	3.16	2.87	2.87
-General Expenses	-	-	0.17	-	-	-
-Donation & Subscription	-	0.50	-	-	-	-
-Advertisement & Publicity	-	-	-	-	-	-
-Share Trf. Expenses	-	-	0.14	-	-	-
-Postage & Telegram	-	-	-	-	-	-
-Electricity Expenses	0.22	-	-	-	-	-
Total expenses	5.07	8.82	(6.81)	27.56	(8.39)	4.27
V. Profit before exceptional and extraordinary items and tax (III - IV)	3.78	(0.38)	15.25	(1.58)	33.02	55.51
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	3.78	(0.38)	15.25	(1.58)	33.02	55.51
VIII. Extraordinary items	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	3.78	(0.38)	15.25	(1.58)	33.02	55.51
X. Tax expense:						
(1) Current tax	-	-	(4.50)	-	(6.50)	(10.80)
(2) Deferred tax	-	-	-	-	-	(0.08)



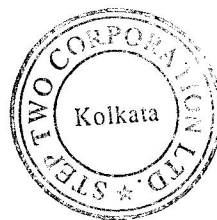
XI. Profit (Loss) for the period from continuing operations (VII-VIII)	3.78	(0.38)	10.75	(1.58)	26.52	44.63
XII. Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
XV. Profit (Loss) for the period (XI + XIV)	3.78	(0.38)	10.75	(1.58)	26.52	44.63
XVI. Earnings per equity share:						
(1) Basic	0.09	(0.01)	0.25	(0.04)	0.62	1.05
(2) Diluted	0.09	(0.01)	0.25	(0.04)	0.62	1.05

Note:

1. The Company has grouped all it's 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 13th February,2019 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 : 13.02.2019



For Step Two Corporation Limited

Bhola Nath Manna
Whole Time Director
DIN : 03345433