

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: 13.11.2025

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai – 400 001

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 531509

Dear Sir / Madam,

The Board of Directors at their Meeting held on 13th November, 2025, has approved the Un-audited financial results for the Quarter and Six months ended 30th September 2025. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

The meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 4:45 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Step Two Corporation Limited

Anuj Agarwal
Director
DIN-02984121

Encl: As above



M K KOTHARI & ASSOCIATES

Chartered Accountants

Phone : 033 4605 5509
Mobile : 98313 99966 / 90075 39958
E-mail : mkkothari.associates@gmail.com
Website : www.mkkothari.in

To the Board of Director of
Step Two Corporation Limited
"Avani Signature"
91A/1, Park Street,
Kolkata - 700 016

We have reviewed the accompanying statement of unaudited financial results of Step Two Corporation Limited for the period ended 30th September, 2025. 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 M K Kothari & Associates
Chartered Accountants
FRN:0323929E

M K Kothari
Partner
Membership No. - 059513

UDIN: 25059513BM11VJ6491

Place: Kolkata
Date : 13th November'2025



Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30th September'2025

(Rs. In Lacs/amount)							
Particulars	Quarter Ended			Half Year Ended		Year Date	
	3 months ended 30/09/2025	Preceding 3 months ended 30/06/2025	Corresponding 3 months ended in the previous year 30/09/2024	Year to date figure for current period 30/09/2025	Year to date figure for the previous year ended 30/09/2024	Year ended 31/03/2025	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Revenue from operations							
(i) Interest Income	-	9.82	-	9.82	7.24		17.08
(ii) Dividend Income	-	-	-	-	-		0.81
(iii) Rental Income	-	-	-	-	-		-
(iv) Fees and commission Income	-	-	-	-	-		-
(v) Net gain on fair value changes	-	79.82	-	79.82	221.08		474.42
(vi) Net gain on derecognition of financial	-	-	-	-	-		-
(vii) Sale of products(including Excise Duty)	-	-	-	-	-		-
(viii) Sale of services	-	-	-	-	-		-
(ix) Others (to be specified)	-	-	-	-	-		-
-Share Speculation	-	0.07	0.02	0.07	0.02		0.02
(I) Total Revenue from operations	-	89.71	0.02	89.71	228.34		492.33
(II) Other Income (to be specified)							
-Gain/(Loss) on sale of Investment	2.32	(7.58)	70.78	(5.26)	70.78		112.39
(III) Total Income (I+II)	2.32	82.13	70.80	84.45	299.12		604.72
Expenses							
(i) Finance Costs	0.02	0.01	0.45	0.03	0.56		5.28
(ii) Fees and commission expense							
(iii) Net loss on fair value changes	139.52		348.49	139.52	348.49		549.69
(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	10.75	10.75	9.95	21.50	19.90		40.20
(x) Depreciation, amortization and impairment	1.50	0.05	0.05	1.55	0.10		0.21
(xi) Others expenses (to be specified)	2.75	7.68	5.13	10.43	12.68		17.12
(IV) Total Expenses (IV)	154.54	18.49	364.07	173.03	381.73		612.50
(V) Profit / (loss) before exceptional items and tax (III-IV)	(152.22)	63.64	(293.27)	(88.58)	(82.61)		(7.78)
(VI) Exceptional items	-	(25.02)	-	(25.02)	-		-
(VII) Profit/(loss) before tax (V -VI)	(152.22)	38.62	(293.27)	(113.60)	(82.61)		(7.78)
(VIII) Tax Expense:							
(1) Current Tax	-	-	-	-	-		(11.42)
(2) Deferred Tax	41.64	(14.06)	52.47	27.58	16.45		16.81
(IX) Profit / (loss) for the period from continuing operations(VII-VIII)	(110.58)	24.56	(240.80)	(86.02)	(66.16)		(2.39)
(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)	(110.58)	24.56	(240.80)	(86.02)	(66.16)		(2.39)
(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)	(110.58)	24.56	(240.80)	(86.02)	(66.16)	(2.39)
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	(1.50)	0.33	(5.66)	(1.17)	(1.55)	(0.05)
	Diluted (Rs.)	(1.50)	0.33	(5.66)	(1.17)	(1.55)	(0.05)
(XVII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVIII)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	(1.50)	0.33	(5.66)	(1.17)	(1.55)	(0.05)
	Diluted (Rs.)	(1.50)	0.33	(5.66)	(1.17)	(1.55)	(0.05)

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th November, 2025 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

Date : - 13.11.2025

Place : - Kolkata



for STEP TWO CORPORATION LIMITED
For Step Two Corporation Limited

Anuj Agarwal
Managing Director
DIN : 02984121

Director

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities			
	Particulars	As at half year ended	As at Previous year ended
		30/09/2025	(31/03/2025)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	23.05	119.83
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
	(I) Trade Receivables	5.47	8.16
	(II) Other Receivables	0.28	-
(e)	Loans	-	-
(f)	Investments	848.69	403.25
(g)	Other Financial assets (to be specified)		
	-Security Deposit	1.56	1.56
2	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	0.13	-
(c)	Deferred tax Assets (Net)	63.95	36.37
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	12.28	0.48
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	-	-
	Total Assets	955.41	569.65
	<u>LIABILITIES AND EQUITY</u>		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-



(c) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	-	-
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other financial liabilities(to be specified)	-	0.53
-Audit Fees Payable	-	-
-Others Payable	0.31	-
2 Non-Financial Liabilities	-	-
(a) Current tax liabilities (Net)	6.34	6.34
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-financial liabilities(to be specified)	-	0.59
-Statutory Dues	0.45	-
3 EQUITY	774.44	459.68
(a) Equity Share capital	173.87	102.51
(b) Other Equity	-	-
Total Liabilities and Equity	955.41	569.65

Date : - 13.11.2025
Place : - Kolkata

For Step Two corporation Limited
for STEP TWO CORPORATION LIMITED

Anuj Agarwal
Anuj Agarwal
Managing Director
DIN :-02984121



Cash flow statement for the period ended 30th September, 2025

Amount (Rs. Lakhs)

A. Net Cash from Operational Activities	(113.60)
Net Profit before Taxes	
Adjustments	1.55
Depreciation & Amortisation	5.26
Net (Gain)/loss on sale of Investments	-
Dividend income from investments	(9.82)
Interest Income from Investments	47.40
Net (Gain)/Loss arising on financial instruments measured at FV through P/L	
Provision for Contingencies	(69.21)
Operating Profit/(Loss) before change in working Capital	
Adjustments for (increase)/decrease in operating assets:	2.41
Trade Receivables	-
Loans	-
Other Financial Assets	-
Other Non-Financial Assets	
Adjustments for increase/(decrease) in operating liabilities:	(0.14)
Other Non Financial Liabilities	(0.22)
Other Financial Liabilities	(67.16)
	(0.13)
Net Income Tax(paid)/refunds	A (67.29)
Net Cash from Operating Activities	
B. Cash Flow from Investing Activities	(974.26)
Purchase of Investments	(13.35)
Purchase of Property, plant & Equipment	-
Dividend Income from Investments	9.82
Interest Income from Investments	476.17
Proceeds from Sale of Investments	B (501.62)
Cash Flow from Investing Activities	
C. Cash Flow from Financing Activities	472.13
Share Allotment Money Received	C 472.13
Cash Flow from Financial Activities	(96.78)
Net Increase in cash & Cash equivalent (A+B+C)	119.83
Cash & Cash equivalent (Opening Balance)	23.05
Cash & Cash equivalent (Closing Balance)	

Notes to Cash Flow Statement

1. Cash & Cash Equivalent at the year ended
- Balances in Current Account
 - Cash in hand

22.27

0.78

23.05

Date : - 13.11.2025

Place : - Kolkata



for STEP TWO CORPORATION LIMITED
for Step Two Corporation Limited

Anuj Agarwal

Managing Director

Din - 02984121

Director