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: 03.11.2026

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

Sub. - : Reg. 33 - Unaudited financial results for the Quarter and six months ended 30th September 2026

Ref. -: Scrip Code - 531509

Dear Sir / Madam,

The Board of Directors at their Meeting held on 03rd November, 2026, has approved the Un-audited financial results for the Quarter and Six months ended 30th September 2026. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

We wish to inform you that Step Two Corporation Limited proposes to foray into retail financing of electronic two wheelers, e-rickshaw and electronic battery financing business. Initially the proposed retail financing business will be launched at Mathura, Uttar Prades; Chhattishgarh and Ludhiana, Punjab. Of retail financing of subject to such statutory and regulatory approvals, as may be applicable.

Details as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO / 49 / 14 / 14(7)2025-CFD-POD2 / 13762 / 2026 dated January 30,2026 are given in Annexure-A for your Persual.

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 Digitally signed by ANUJ AGARWAL Date: 2026.11.03 16:45:45 +05'30'

Anuj Agarwal
Director
DIN-02984121

Encl: As above

STEP TWO CORPORATION LIMITED

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ANNEXURE - A

DETAILS REGARDING CHANGE IN GENERAL CHARACTER/LINE OF BUSINESS :

SL No.	Particulars	Details
1	Industry or area to which the new line of Business belongs to:	Non Banking Financial Services
2	Expected Benefits	The Company plans to foray into the retail financing of Electronic Scooters, E-Rickshaws and Electtronic Bateries to gain from the growing demand for e-vehicles and battery replacement market. The company wou;lld benefit from early mover advantage
3	Estimated amount to be Invested	Rs. 1000 lacs to be scaled in due course

For Step Two corporation Limited

STEP TWO CORPORATION LTD. Kolkata

Anuj Agarwal
Managing Director
DIN :-02984121

Date : - 03.11.2026
Place : - Kolkata

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

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, 2026. 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: 323929E

(CA M.K. Kothari
Partner
Membership N.059513

M K KOTHARI & ASSOCIATES Chartered Accountants INDIA

UDIN : 26059513EQJHPX8159.

Place: Kolkata
Date : 03rd November'2026

STEP TWO CORPORATION LIMITED

CIN: L65991WB1994PLC066080

Registered Office: "AVANI SIGNATURE" 91A/1, Park Street,Kolkata - 700 016

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Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30th September'2026

(Rs. In Lacs/amount)

	Particulars	Quarter Ended			Half Year Ended		Year Date
		3 months ended 30/09/2026	Preceding 3 months ended 30/06/2026	Corresponding 3 months ended in the previous year 30/09/2025	Year to date figure for current period 30/09/2026	Year to date figure for the previous year ended 30/09/2025	Year ended 31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
(i)	Interest Income	10.65	22.96	-	33.61	9.82	30.66
(ii)	Dividend Income	0.16	-	-	0.16	-	2.78
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	79.82	171.31
(vi)	instruments under amortised cost	-	-	-	-	-	-
(vii)	Sale of products(including Excise Duty)	-	221.51	-	221.51	-	254.36
(viii)	Sale of services	16.78	-	-	16.78	-	-
(ix)	Others (to be specified)						
	-Share Speculation	-	-	-	-	0.07	0.90
(I)	**Total Revenue from operations**	**27.59**	**244.47**	**-**	**272.06**	**89.71**	**460.01**
(II)	Other Income (to be specified)						
	-Gain/(Loss) on sale of Investment	(1.30)	-	2.32	(1.30)	(5.26)	(67.65)
(III)	**Total Income (I+II)**	**26.29**	**244.47**	**2.32**	**270.76**	**84.45**	**392.36**
	Expenses						
(i)	Finance Costs	-	0.04	0.02	0.04	0.03	0.95
(ii)	Fees and commission expense	-	-	-	-	-	-
(iii)	Net loss on fair value changes	5.19	7.67	139.52	12.86	139.52	139.52
(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	-	-	-	-		555.55
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in-	-	141.84	-	141.84	-	(141.84)
(ix)	Employee Benefits Expenses	10.75	10.75	10.75	21.50	21.50	46.00
(x)	Depreciation, amortization and impairment	0.41	0.41	1.50	0.82	1.55	1.60
(xi)	Others expenses (to be specified)	7.20	5.40	2.75	12.60	10.43	17.16
(IV)	**Total Expenses (IV)**	**23.55**	**166.11**	**154.54**	**189.66**	**173.03**	**618.94**
(V)	Profit / (loss) before exceptional items and tax (III-IV)	2.74	78.36	(152.22)	81.10	(88.58)	(226.58)
(VI)	Exceptional items	-	-	-	-	(25.02)	(25.02)
(VII)	Profit/(loss) before tax (V -VI)	2.74	78.36	(152.22)	81.10	(113.60)	(251.60)
(VIII)	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	(0.93)	(20.77)	41.64	(21.70)	27.58	60.85
	(3) Income Tax for earlier year		(0.07)		(0.07)		(1.06)
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	1.81	57.52	(110.58)	59.33	(86.02)	(191.81)
(X)	Profit/(loss) from discontinued operatic	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-	-
(XIII)	**Profit/(loss) for the period (IX+XII)**	1.81	57.52	(110.58)	59.33	(86.02)	(191.81)

(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)**	1.81	57.52	(110.58)	59.33	(86.02)	(191.81)
(XVI)	**Earnings per equity share (for continuing operations)**						
	Basic (Rs.)	0.02	0.78	(1.50)	0.80	(1.17)	(2.59)
	Diluted (Rs.)	0.02	0.78	(1.50)	0.80	(1.17)	(2.59)
(XVII)	**Earnings per equity share (for discontinued operations)**						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVIII)	**Earnings per equity share (for continuing and discontinued operations)**						
	Basic (Rs.)	0.02	0.78	(1.50)	0.80	(1.17)	(2.59)
	Diluted (Rs.)	0.02	0.78	(1.50)	0.80	(1.17)	(2.59)

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 03rd November, 2026 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

Anuj Agarwal

Anuj Agarwal
Managing Director
DIN :-02984121

Date : - 03.11.2026
Place : - Kolkata

M.K. KOTHARI & ASSOCIATES * Chartered Accountants * INDIA

STEP TWO CORPORATION LTD. Kolkata

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Registered Office: "AVANI SIGNATURE" 91A/1, Park Street,Kolkata - 700 016
Ph.No.(033) 6628 9111 *E-mail : admin@steptwo.in

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities

	Particulars	As at half year ended	As at Previous year ended
		30-09-2026	31-03-2026
	ASSETS		
1	**Financial Assets**		
(a)	Cash and cash equivalents	1.65	1.93
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
	(I) Trade Receivables	22.82	0.03
	(II) Other Receivables	-	-
(e)	Loans	309.58	506.79
(f)	Investments	476.14	84.43
(g)	Other Financial assets (to be specified)		
	-Security Deposit	1.56	1.56
2	**Non-financial Assets**		
(a)	Inventories	-	141.84
(b)	Current tax assets (Net)	3.72	1.16
(c)	Deferred tax Assets (Net)	75.52	97.23
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	11.42	12.23
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	1.91	0.39
	Total Assets	904.32	847.59
	LIABILITIES AND EQUITY		
	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		
	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)		
	-Audit Fees Payable	-	0.54
	-Director Remuneration Payable	-	1.65
	-Liabilities for Expenses	0.84	
2	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	0.77	1.27
(c)	Deferred tax liabilities (Net)		-
(d)	Other non-financial liabilities(to be specified)		
	-Statutory Dues	0.87	1.62
3	EQUITY		
(a)	Equity Share capital	774.44	774.44
(b)	Other Equity	127.40	68.07
	Total Liabilities and Equity	904.32	847.59

For Step Two corporation Limited

Date : - 03.11.2026

Place : - Kolkata

Anuj Agarwal

Anuj Agarwal
Managing Director
DIN :-02984121

STEP TWO CORPORATION LTD. Kolkata

S. K. KOTHARI & ASSOCIATES INDIA Chartered Accountants

STEP TWO CORPORATION LIMITED
CIN : L65991WB1994PLC066080
"AVANI SIGNATURE" 91A/1, PARK STREET,KOLKATA - 700 016
TELEPHONE : (033) 6628 9111 *E-MAIL:-admin@steptwo.in

Cash flow statement for the period ended 30th September,2026

		Amount(Rs.Lakhs)
A. Net Cash from Operational Activities		
Net Profit before Taxes		81.10
Adjustments		
Depreciation & Amortisation		0.82
Net (Gain)/loss on sale of Investments		1.30
Dividend income from investments		(0.16)
Interest Income from Investments		(7.96)
Net (Gain)/Loss arising on financial instruments measured at FV through P/L		13.38
Provision for Contingencies		(0.49)
Operating Profit /(Loss) before change in working Capital		**87.99**
Adjustments for (increase)/decrease in operating assets:		
Trade Receivables		(22.79)
Loans		197.21
Other Financial Assets		(1.52)
Inventories		141.84
Other Non-Financial Assets		-
Adjustments for increase/(decrease) in operating liabilities:		
Other Non Financial Liabilities		(0.75)
Other Financial Liabilities		(1.35)
		400.63
Net Income Tax(paid)/refunds		(2.64)
Net Cash from Operating Activities	A	397.99
B. Cash Flow from Investing Activities		
Purchase of Investments		(542.40)
Purchase of Property,plant & Equipment		-
Dividend Income from Investments		0.16
Interest Income from Investments		7.96
Proceeds from Sale of Investments		136.01
Cash Flow from Investing Activities	B	(398.27)
C. Cash Flow from Financing Activities		
Share Allotment Money Received		-
Cash Flow from Financial Activities	C	-
Net Increase in cash & Cash equivalent (A+B+C)		(0.28)
Cash & Cash equivalent (Opening Balance)		1.93
Cash & Cash equivalent (Closing Balance)		1.65

Notes to Cash Flow Statement

1.Cash & Cash Equivalent for the period ended

-Balances in Current Account	0.98
-Cash in hand	0.67
	1.65

Date : - 03.11.2026
Place : - Kolkata

For Step Two Corporation Limited

Anuj Agarwal

Anuj Agarwal
Managing Director
Din - 02984121