# STEP TWO CORPORATION LIMITED

21, Hemant Basu Sarani, 5<sup>th</sup> Floor, Room # 507, Kolkata - 700 001 Telefax: 2231 8207 / 08 • E-mail: admin@steptwo.in CIN: L65991WB1994PLC066080

Date:13th February 2019

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

Sub. -: Reg. 33 - Unaudited financial results for the quarter and Nine Months ended 31st December 2018,

**Ref.** -: Scrip Code - 531509

Dear Sir / Madam,

The Board of Directors at their Meeting held on 13<sup>th</sup>February, 2019, has approved the Unaudited financial results for the quarter and Nine Months ended 31<sup>st</sup> December 2019. As per Regulation 33 of Listing Regulations. The Financial Results and Limited Review Report are enclosed herewith for your record.

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

Thanking you,

Yours faithfully,

For Step Two Corporation Ltd.

Bhola Nath Manna Whole Time Director DIN-03345433

Encl: As above

## 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 : agarwai\_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

KOLKATA

Chartered Accountants

CA Amit Tulsyan

**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

### <u>Un Audited Financial Results for the Quarter and Nine Months ended 31st December,2018</u>

	(Rs. In Lacs/amount)							
Particulars		Quarter Ende	ed	Nine mor	nths Ended	Year Ended		
	3 months ended 31/12/2018	Preceding 3 months ended 30/09/2018	Correspondin g 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 31/03/201 8		
	(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		
1.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 & Subsription		0.50	-					
-Advertisement & Publicity		-		-				
-Share Trf.Expenses		<u> </u>	0.14	<u> </u>				
-Postage & Telegram								
-Electricity Expenses	0.22	- 0.00	(6.04)	27.56	/0 20)	4.27		
Total expenses	5.07	8.82	(6.81)	27,36	(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						ļ		
VII. Profit before extraordinary items and	3.78	(0.38)	15.25	(1.58)	33.02	55.51		
tax (V - VI)	3.78	(0.56)	15.25	(1.50)	35,02	- 33.51		
VIII. Extraordinary items	3.78	(0.38)	15.25	(1.58)	33.02	55.51		
lX. Profit before tax (VII- VIII)	3./8	(0.38)	15.25	(1.36)	35.02	00.01		
X. Tax expense:						-		
		<del> </del>	(4.50)		(6.50)	(10.80)		
(1) Current tax	-	_	[1.50]		(0.50)	(10.00		





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 Kolkata Kolkata

For Step Two Corporation Limited

Bhola Nath Manna Whole Time Director DIN: 03345433