Gadia Vikash & Co.
Chartered Accountants

2A, Ganesh Chandra Avenue,
Commerce House, 9th Floor,
Room No. - 05, Kolkata - 700 013.
Cell : +91 98304 49150 / 84202 34877
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Annexure IV

To,
The Chief General Manager,
Listing Operations,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: **531509**

To,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata- 700001
Scrip Code: **29182**

Dear Sir,

Sub: Application for "In-principle approval" prior to issue and allotment of 23,50,000 equity shares on a preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Vikash Gadia partner of Gadia Vikash & Co. have verified the relevant records and documents of Step Two Corporation Limited with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

a) None of the proposed allottee(s) has/ have sold any equity shares of the company during the 90 trading days preceding the relevant date.

b) None of the allottees hold any equity shares of the Company for a period starting from the 90 trading days preceding the relevant date till the Relevant Date.

c) The pre-preferential shareholding of each of proposed allottee(s) has been locked in accordance with Regulation 167 (6) SEBI (ICDR) Regulations, 2018. Further, there is no sale/ pledge of pre-preferential holding from (Relevant Date) till (date of lock-in). The details of allottee-wise pre-preferential shareholding and lock-in thereon is as given hereunder: **Not Applicable**

Name of Proposed Allottee	DP ID *	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
			From	To		
Basanti mehta	12073400	Nil	NA	NA	NA	NA
Sunita Mehta	12073400	Nil	NA	NA	NA	NA
Pooja Mehta	12073400	Nil	NA	NA	NA	NA

(*) client id/ folio no in case allottee hold the securities in physical form
NA means Not Applicable

d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulation 159 of SEBI (ICDR) Regulations, 2018 – **Not Applicable as the proposed allottees do not belong to the Promoters / Promoter Group.**

e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act, 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of the Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.

f) The proposed preferential issue is being made in compliance with the provisions of the Memorandum of Association (MOA) and Articles of Association (AOA) of the company. It is further confirmed that for the proposed preferential issue, the price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the AOA of the company.

g) The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same Financial Year, i.e., 2026-2027, is 23,50,000 equity shares representing 24.12% of the Paid-up equity share capital of the Company post proposed issue on fully diluted basis which is more than 5% of the post issue fully diluted share capital of the Company.

OR

~~The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. __________ is less than 5% of the post issue fully diluted share capital of the issuer.~~

The above certificate is issued for submission to stock exchange for Preferential Allotment of Shares. I am issuing this certificate on the request of the management of the company. My liability to issue this certificate is limited to the extent of fees charged for the assignment.

For Gadia Vikash & Co.
(Chartered Accountant)
FRN: 328867E

Vikash Gadia

Vikash Gadia
Membership No. 066575
UDIN: 26066575SLWGGP1535

GADIA VIKASH & CO. CHARTERED ACCOUNTANTS KOLKATA

Date: 02.09.2026
Place: Kolkata