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
E-mail : cavikash80@gmail.com

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 /Madam,

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

1. I, Vikash Gadia Partner of Gadia Vikash & Co. hereby certify that the minimum issue price for the proposed preferential issue of Step Two Corporation Limited, based on the pricing formula prescribed under Regulations ~~164~~/ 165 and 166A of Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, has been worked out at Rs. 11.30/- (Rupees Eleven and Thirty Paise Only).

2. The relevant date for said minimum issue price was Friday, August 28, 2026, being the trading day immediately preceding the weekend i.e., Saturday, August 29, 2026 and 30th day prior to Monday, September 28, 2026, i.e., the date on which the Annual General Meeting is scheduled to be held.

3. The workings for arriving at such minimum issue price is provided in the valuation Report from Independent Registered Valuer, is enclosed attached herewith.

4. The highest trading volume in respect of the equity shares of the Company has been recorded during the preceding 10 trading days prior to the relevant date on BSE Limited, i.e., the only Stock Exchange with a trading terminal where the existing equity Shares of the Company is listed.

5. We hereby certify that the Articles of Association of the issuer does not provide for a method of determination which results in a floor price higher than that determined under ICDR Regulations, 2018.

OR

~~We hereby certify that the Articles of Association of the issuer provides for a method of determination which results in a floor price higher than that determined under ICDR Regulations, 2018 then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue. Accordingly, we~~

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~~have calculated the floor price which worked out as Rs. _____. [Kindly provide the detailed working of the same].~~

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)

Vikash Gadia

Vikash Gadia
Partner
Membership No.: 066575
FRN: 328867E
UDIN: 26066575TJLVCP6382

Date: 02.09.2026
Place: Kolkata