

CHECKPOINT TRENDS LIMITED

Formerly known as Rubra Medicaments Limited

Reg. Office: 604, 6th floor, Meghdoot, Gulmohar Cross Road No. 6, JVPD Scheme, Mumbai - 400049

Email ID: rubraltd@gmail.com | Website: www.rubramed.com

CIN: L74110MH1991PLC326598 | Tel: +91 9167469649

August 13, 2024

To,

BSE Limited,

P.J. Towers, Dalal Street,

Mumbai – 400 001

Scrip Code : **531099**

Sub : **Outcome of Board Meeting**

Dear Sir / Madam,

This is to inform you that the Board of Directors of the Company at its meeting held on Tuesday, August 13, 2024, inter alia, has considered and approved the Unaudited Standalone Financial Results along with Limited review report for the quarter ended June 30, 2024.

The meeting commenced at 11.30 A.M. and concluded at 05.20 P.M.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,

For Checkpoint Trends Limited

Formerly known as Rubra Medicaments Limited



Abha Kapoor

Whole time Director & CFO

DIN – 02799429

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Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2024

(Rs. in Lakhs)

Sr.No.	Particulars	Figures for 3 months ended	Figures for preceeding 3 months ended	Figures for corresponding 3 months ended in the previous year	Figures for the previous year ended
		30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	10.00	47.00	20.00	113.00
II	Other Income	0.00	0.00	0.00	0.09
III	Total Income (I + II)	10.00	47.00	20.00	113.09
IV	Expenses:				-
	Cost of Materials Consumed	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00
	Changes in Inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00
	Employee benefits Expense	3.00	38.12	2.70	49.96
	Finance Costs	0.00	0.01	0.00	0.01
	Depreciation & amortisation expense	0.19	0.19	0.16	0.69
	Other Expenses	4.33	32.54	22.54	60.18
	Total Expenses (IV)	7.52	70.86	25.40	110.84
V	Profit / (loss) before exceptional items and tax (III-IV)	2.48	-23.86	-5.40	2.25
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit / (loss) before tax (V-VI)	2.48	-23.86	-5.40	2.25
VIII	Tax Expense:				-
	(1) Current tax	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	-0.71	0.00	-0.77
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	2.48	-23.15	-5.40	3.02
X	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	2.48	-23.15	-5.40	3.02
XIV	Other comprehensive income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	2.48	-23.15	-5.40	3.02
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.05 0.05	0.00 0.00	0.00 0.00	0.06 0.06
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
XVIII	Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted	0.05 0.05	0.00 0.00	0.00 0.00	0.06 0.06
	NOTES:				
1	The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.				
2	The result is provisional and unaudited and subject to change, regrouping and restatement.				

For CHECKPOINT TRENDS LIMITED

Place: Mumbai
Date:- August 13, 2024


Abha Kapoor
Whole time director & CFO
DIN: 02799429

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

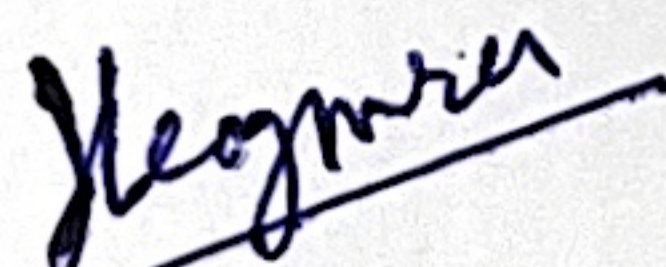
Add : 206, Dimple Arcade, Thakur Complex, Kandivali East, Mumbai - 400101
Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To the Board of Directors of Checkpoint Trends Limited

1. We have reviewed the accompanying statement of unaudited financial results of Checkpoint Trends Limited ('the Company') for the quarter ended 30 June 2024 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L K Ajmera & Associates
Chartered Accountants
Firm regn no. 137051W



Lalit Kumar Ajmera (Proprietor)
Membership no 156116
ICAI UDIN : 24156116BKAIYT7963
Place Mumbai
Date: 13 August 2024



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August 13, 2024

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : 531099
Sub : Declaration of unmodified opinion on unaudited Standalone Financial Results pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015

DECLARATION

I, Abha Kapoor, whole time director & CFO of the Company hereby declare that, the Statutory Auditors of the Company have issued limited review report with unmodified/unqualified opinion on unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2024

Thanking you,

Yours faithfully,

For CHECKPOINT TRENDS LIMITED
Formerly known as Rubra Medicaments Limited



Abha Kapoor
Whole time director & CFO
DIN - 02799429