

# 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

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November 11, 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 Monday, November 11, 2024, inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results along with Asset and liability statement and Cash Flow Statement of the Company for the half-year ended September 30, 2024.
2. Related Party Transaction pursuant to regulation 23(9) of SEBI (LODR) 2015 for the half-year ended September 30, 2024.

**The meeting commenced at 11.30 A.M. and concluded at 2.30 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**

**CHECKPOINT TRENDS LIMITED**  
**formerly known as Rubra Medicaments Limited**

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 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	Year to date Figures for current period ended	Year to date Figures for previous period ended	Figures for the previous year ended
		30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	5.00	10.00	29.00	15.00	49.00	113.00
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.09
III	<b>Total Income (I + II)</b>	<b>5.00</b>	<b>10.00</b>	<b>29.00</b>	<b>15.00</b>	<b>49.00</b>	<b>113.09</b>
IV	<b>Expenses:</b>						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	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	0.00	0.00
	Employee benefits Expense	6.59	3.00	5.63	9.59	8.33	49.96
	Finance Costs	0.03	0.00	0.00	0.03	0.00	0.01
	Depreciation & amortisation expense	0.20	0.19	0.16	0.39	0.32	0.69
	Other Expenses	1.19	4.33	-2.60	5.52	19.94	60.18
	<b>Total Expenses (IV)</b>	<b>8.01</b>	<b>7.52</b>	<b>3.19</b>	<b>15.53</b>	<b>28.59</b>	<b>110.84</b>
V	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>-3.01</b>	<b>2.48</b>	<b>25.81</b>	<b>-0.53</b>	<b>20.41</b>	<b>2.25</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit / (loss) before tax (V-VI)</b>	<b>-3.01</b>	<b>2.48</b>	<b>25.81</b>	<b>-0.53</b>	<b>20.41</b>	<b>2.25</b>
VIII	<b>Tax Expense:</b>						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	1.47	0.00	-0.06	1.47	-0.06	-0.77
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-4.48</b>	<b>2.48</b>	<b>25.87</b>	<b>-2.00</b>	<b>20.47</b>	<b>3.02</b>
X	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	<b>Profit/(loss) from Discontinuing operations (after tax)(X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>-4.48</b>	<b>2.48</b>	<b>25.87</b>	<b>-2.00</b>	<b>20.47</b>	<b>3.02</b>
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	0.00	0.00
XV	<b>Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>-4.48</b>	<b>2.48</b>	<b>25.87</b>	<b>-2.00</b>	<b>20.47</b>	<b>3.02</b>
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	(0.08) (0.08)	0.05 0.05	0.47 0.47	(0.04) (0.04)	0.37 0.37	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	0.00 0.00	0.00 0.00
XVIII	Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted	(0.08) (0.08)	0.05 0.05	0.47 0.47	(0.04) (0.04)	0.37 0.37	0.06 0.06
1	<b>NOTES:</b>						
2	The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.						
	The result is provisional and unaudited and subject to change, regrouping and restatement.						

For CHECKPOINT TRENDS LIMITED ("formerly known as Rubra Medicaments Limited")

Place: Mumbai  
Date: November 11, 2024

  
Abha Kapoor  
Wholetime Director  
DIN: 02799429

**CHECKPOINT TRENDS LIMITED**  
formerly known as RUBRA MEDICAMENTS LIMITED

(Rs. in Lakhs)

**STATEMENT OF ASSETS AND LIABILITIES**

	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
		30-Sep-24	31-Mar-24
		Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	6.36	6.75
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified) - Advances	-	-
	(i) Deferred tax assets (net)	-	0.74
	(j) Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>6.36</b>	<b>7.49</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	31.63	70.73
	(iii) Cash and cash equivalents	3.40	1.27
	(iv) Bank balances other than (iii) above	0.25	0.10
	(v) Loans	11.50	11.50
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	2.56	2.26
	<b>Total current assets</b>	<b>49.34</b>	<b>85.86</b>
	<b>Total assets</b>	<b>55.70</b>	<b>93.35</b>
<b>1</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	546.83	546.83
	(b) Other equity	-495.55	-493.55
	<b>Total equity</b>	<b>51.28</b>	<b>53.28</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions		
	(c) Deferred tax liabilities (net)	0.73	-
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>0.73</b>	<b>-</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	0.61	0.12
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities		
	(c) Provisions, current	3.08	39.95
	(d) Current tax liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>3.69</b>	<b>40.07</b>
	<b>Total liabilities</b>	<b>4.42</b>	<b>40.07</b>
	<b>Total Equity and Liabilities</b>	<b>55.70</b>	<b>93.35</b>

For CHECKPOINT TRENDS LIMITED ("formerly known as RUBRA MEDICAMENTS LIMITED")

Place: Mumbai

Date: November 11, 2024

*Abha Kapoor*

Abha Kapoor  
Wholetime Director  
DIN: 02799429

**CHECKPOINT TRENDS LIMITED**  
formerly known as RUBRA MEDICAMENTS LIMITED

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**

	Particulars	September 30, 2024	March 31, 2024
		In Lakh	In Lakh
<b>A</b>	<b><u>Cash Flow From Operating Activities</u></b>		
	Net Profit before tax and Extraordinary Items	-0.53	2.24
	<b>Adjustment for :</b>		
	Depreciation	0.39	0.70
	Operating Profit before working Capital Changes	-0.14	2.94
	<b>Adjustment for Capital Changes:</b>		
	Increase/Decrease in Current Liabilities & Provisions	-36.87	24.44
	Increase/Decrease in Trade Payables	0.49	(0.00)
	Increase/Decrease in Fixed Assets	0.00	-1.39
	Increase/Decrease in Cash Loans and advances	-0.30	0.08
	Increase/Decrease in Trade Receivables	39.10	-27.70
	Cash Generated From Operations	<b>2.28</b>	<b>-1.63</b>
	Income Tax / Deferred Tax Paid	0.00	0.00
	Extraordinary items	0.00	0.00
	<b><u>Net cash from Operating Activities</u></b>	<b>2.28</b>	<b>-1.63</b>
<b>B</b>	<b><u>Net Cash From Investing Activities</u></b>	-	-
<b>C</b>	<b><u>Net Cash Flow From Financing Activities</u></b>	-	-
	Net Increase (Decrease) in cash & cash equivalents (A+B+C)	<b>2.28</b>	<b>-1.63</b>
	Opening Balance of Cash & Cash Equivalents	1.37	3.00
	Closing Balance of Cash & Cash Equivalents	3.65	1.37

As per our Report of even date.

For and on behalf of Board of Directors  
CHECKPOINT TRENDS LIMITED



Mumbai  
Date: November 11, 2024

Abha Kapoor  
Wholetime Director  
DIN: 02799429



# L K AJMERA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Add : 206, Dimple Arcade, Thakur Complex, Kandivali East, Mumbai - 400101  
Mail Id: [calkajmera@lkajmera.com](mailto:calkajmera@lkajmera.com) / [lkajmera2013@gmail.com](mailto: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 September 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 : 24156116BKAJDI1751

Place Mumbai

Date: 11<sup>th</sup> November, 2024

Peer Review Certificate No - 014614





# **CHECKPOINT TRENDS LIMITED**

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

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**CIN:** L74110MH1991PLC326598 | Tel: +91 9167469649

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November 11, 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 and half-year ended September 30, 2024.

Thanking you,

Yours faithfully,

**For CHECKPOINT TRENDS LIMITED**  
**Formerly known as Rubra Medicaments Limited**

**Abha Kapoor**  
**Whole time director & CFO**  
**DIN - 02799429**