

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

May 25, 2024

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

Script Code: 531099

Subject: Secretarial Audit report for the year ended March 31, 2024

Dear Sir / Madam,

As per Regulation 15, compliance under Regulation 24A for the Secretarial Compliance Report is not applicable to our company.

Therefore, we are uploading Form MR-3 pursuant to Section 204(1) of the Companies Act, 2013 in place of the secretarial compliance report under Regulation 24A of SEBI LODR 2015

You are requested to take note of the same.

Thanking You,

Yours faithfully,

For CHECKPOINT TRENDS LIMITED
Formerly known as Rubra Medicaments Limited

Abha Kapoor
Director and CFO
DIN – 02799429



SECRETARIAL AUDIT REPORT
Form No. MR-3

For the financial year ended on March 31, 2024
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
CHECKPOINT TRENDS LIMITED
(Formerly known as Rubra Medicaments Limited)
604, 6th floor, Meghdoot, Gulmohar
Cross Road No. 6, JVPD Scheme,
Mumbai 400049, Maharashtra, India.

CIN: L74110MH1991PLC326598

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CHECKPOINT TRENDS LIMITED** (hereinafter called the Company) for the Financial Year ended 31st March, 2024. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **March 31, 2024** complied with the statutory provisions listed hereunder and also that the Company has Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2024 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the Rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under: - *(to the extent applicable during the period under review)*
- (iii) The Depositories Act, 1996 and the Regulations and Bye-Laws framed there under; *(to the extent applicable during the period under review)*
- (iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; *(to the extent applicable during the period under review)*

MNB & Co. LLP, Company Secretaries

1316, 13th Floor, Dalamal Towers, Free Press Journal Marg, Nariman Point, Mumbai 400021.

Mob: +91 9833955225, Email: maithili@mnaps.com

Website: www.mnbcs.com

LLPIN: AAT-3409

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 *(to the extent applicable during the period under review)*;
 - (b) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *(to the extent applicable during the period under review)*;
 - (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; *(to the extent applicable during the period under review)*;
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 *(to the extent applicable during the period under review)*;
 - (e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; *(to the extent applicable during the period under review)*;
 - (f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *(to the extent applicable during the period under review)*;
 - (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; *(to the extent applicable during the period under review)*
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 *(not applicable during the period under review)*;
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 *(to the extent applicable during the period under review)*;
 - (j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *(to the extent applicable during the period under review)*
- (vi) We have relied on the representations made by the Company and its officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

As per management representation received to us stating that during audit period, the Company has adequate and proper compliance mechanism system in place for compliance of laws applicable, as mentioned herein below:

- Labour laws and other incidental laws related to wages, gratuity, provident fund, Employees State Insurance Corporation, compensation, etc.
- Direct and indirect taxes.
- Electricity Act, Environment protection related acts, Explosives act, Motor vehicle Act, Energy Conservation related acts, Indian Boilers related act, Fire prevention and life safety related acts
- Factories Act, 1948 along with local factories Act and rules
- Industrial Disputes Act,
- Legal Metrology Act

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We have also examined compliance with the applicable Clauses of the following:

- (i) The Company has complied with Secretarial Standards pursuant to Section 118(10) of the Companies Act, 2013 with regard to Members Meeting and Board of Directors Meetings.
- (ii) Listing Agreements entered into by the Company with BSE Limited.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

During the year under consideration, following are changes in Board of Directors and Key Managerial personnel:

1. Re-appointment of Ms. Abha Kapoor as Whole Time Director for further period of 3 years through approval of members at the Annual General Meeting held on 30th September, 2023.

Adequate notice is given to all the Directors to schedule the Board Meetings and detailed notes on agenda were sent well in advance or with due consents for shorter notice from the Directors and adequate system exists for seeking and obtaining further information and clarifications on the agenda items for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that no event occurred during the audit period having a major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. except the following:

1. *Ms. Komal Behl, Company Secretary, has tendered her resignation effective January 24, 2024. As on date, the Company does not have a Company Secretary.*
2. *None of the Independent Directors of the Company are empaneled in Independent Director's Databank.*
3. *The company had delayed in payment of listing fees to Stock Exchange as per Regulation 14 of SEBI (Listing Obligation and Disclosures Requirement), 2015.*
4. *The Company had delayed in payment of fees to Depository Participants (CDSL and NSDL).*

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We further report that:

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and guidelines.

**For MNB & Co. LLP
Practicing Company Secretaries**

MAITHILI AMOL NANDEDKAR
Digitally signed by
MAITHILI AMOL
NANDEDKAR
Date: 2024.05.25
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**CS Maithili Nandedkar
Partner**

FCS: 8242, C P No. 9307
UDIN: F008242F000447065
Peer Reviewed Firm No. 1259/2021

**Place: Mumbai
Date: May 25, 2024**

Note: This report is to be read with our letter of even date which is annexed as Annexure herewith and forms and integral part of this report.

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ANNEXURE TO SECRETARIAL AUDIT REPORT

To,
The Members,
CHECKPOINT TRENDS LIMITED
(Formerly known as Rubra Medicaments Limited)
604, 6th floor, Meghdoot, Gulmohar
Cross Road No. 6, JVPD Scheme,
Mumbai 400049, Maharashtra, India.
CIN: L74110MH1991PLC326598

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representations about the compliance of Laws, Rules and Regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable Laws, Rules, Regulations and Standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For MNB & Co. LLP
Company Secretaries

MAITHILI AMOL NANDEDKAR
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MAITHILI AMOL
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Date: 2024.05.25
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CS Maithili Nandedkar
Partner
FCS: 8242, CP No. 9307

Place: Mumbai
Date: May 25, 2024

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