

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

November 10, 2022

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

Scrip Code : **531099**
Sub : **Outcome of Board Meeting**

Dear Sir / Madam,

1. This is to inform you that, the Board of Directors of the Company at its meeting held on Thursday, November 10, 2022 inter alia, has considered and approved the following:
 - A. Standalone Unaudited Financial Results along with limited review report, Asset and liability statement and Cash Flow Statement of the Company for the half year ended September 30, 2022.
 - B. Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (LODR), 2015 for the half year ended September 30, 2022

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

Abha Kapoor
Director (Finance) and 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, 2022

(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-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	36.00	51.00	26.00	87.00	95.61	201.11
II	Other Income	0.00	0.04	0.00	0.04	0.00	0.08
III	Total Income (I + II)	36.00	51.04	26.00	87.04	95.61	201.19
IV	Expenses:						
	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	50.07	51.99
	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	8.95	3.13	7.52	12.08	8.29	22.57
	Finance Costs	0.00	0.00	0.01	0.00	0.02	0.01
	Depreciation & amortisation expense	0.04	0.04	0.04	0.08	0.08	0.16
	Other Expenses	26.08	45.65	16.42	71.73	34.23	128.69
	Total Expenses (IV)	35.07	48.82	23.99	83.89	92.69	203.42
V	Profit / (loss) before exceptional items and tax (III-IV)	0.93	2.22	2.01	3.15	2.92	-2.23
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (loss) before tax (V-VI)	0.93	2.22	2.01	3.15	2.92	-2.23
VIII	Tax Expense:						
	(1) Current tax	0.00	0.79	0.60	0.79	0.80	1.42
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.93	1.43	1.41	2.36	2.12	-3.65
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	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	0.93	1.43	1.41	2.36	2.12	-3.65
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	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.93	1.43	1.41	2.36	2.12	-3.65
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.02	0.03	0.03	0.04	0.04	0.00
	(2) Diluted	0.02	0.03	0.03	0.04	0.04	0.00
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	0.02	0.03	0.03	0.04	0.04	0.00
	(2) Diluted	0.02	0.03	0.03	0.04	0.04	0.00
1	NOTES:						
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



Abha Kapoor
Director (Finance) & CFO
DIN: 02799429

Place: Mumbai
Date: November 10, 2022

CHECKPOINT TRENDS LIMITED
formerly known as RUBRA MEDICAMENTS LIMITED

(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	Figures as at the end of	Figures as at the end of the
		current reporting period	previous reporting period
		30-Sep-22	31-Mar-22
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1.12	1.20
	(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)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	1.12	1.20
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	80.33	66.63
	(iii) Cash and cash equivalents	0.86	0.13
	(iv) Bank balances other than (iii) above	10.03	1.49
	(v) Loans	11.50	11.50
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	4.65	3.74
	Total current assets	107.37	83.49
	Total assets	108.49	84.69
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	546.83	546.83
	(b) Other equity	-486.36	-488.72
	Total equity	60.47	58.11
	LIABILITIES		
2	Non-current liabilities		
	(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)	0.04	0.04
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	0.04	0.04
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	26.86	-
	(ii) Trade payables	3.57	0.06
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	17.55	26.48
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	47.98	26.54
	Total liabilities	48.02	26.58
	Total Equity and Liabilities	108.49	84.69

For CHECKPOINT TRENDS LIMITED

Place: Mumbai

Date: November 10, 2022



Abha Kapoor
Director (Finance) & CFO
DIN: 02799429

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formerly known as RUBRA MEDICAMENTS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Particulars	September 30, 2022	March 31, 2022
		In Lakh	In Lakh
A	<u>Cash Flow From Operating Activities</u>		
	Net Profit before tax and Extraordinary Items	3.15	-2.23
	Adjustment for :		
	Depreciation	0.08	0.16
	Operating Profit before working Capital Changes	3.23	-2.07
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	17.91	-2.06
	Increase/Decrease in Trade Payables	3.52	-0.06
	Increase/Decrease in Fixed Assets	-	-
	Increase/Decrease in Cash Loans and advances	-0.91	0.19
	Increase/Decrease in Trade Receivables	-13.70	-44.58
	Cash Generated From Operations	10.05	-48.58
	Income Tax / Deferred Tax Paid	0.79	1.42
	Extraordinary items	0.00	0.00
	<u>Net cash from Operating Activities</u>	9.26	-50.00
B	<u>Net Cash From Investing Activities</u>	-	-
C	<u>Net Cash Flow From Financing Activities</u>	-	-
	Net Increase (Decrease) in cash & cash equivalents (A+B+C)	9.26	-50.00
	Opening Balance of Cash & Cash Equivalents	1.63	51.63
	Closing Balance of Cash & Cash Equivalents	10.89	1.63

As per our Report of even date.

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For and on behalf of Board of Directors
CHECKPOINT TRENDS LIMITED



Mumbai
Date: November 10, 2022

Abha Kapoor
Director (Finance) & CFO
DIN: 02799429



DD & COMPANY

CHARTERED ACCOUNTANTS

Limited Review Report for listed entities other than banks and insurance companies - unaudited standalone quarterly and year to date results

To,

The Board of Directors
Checkpoint Trends Limited
formerly known as Rubra Medicaments Limited
Mumbai

We have reviewed the accompanying statement of unaudited financial results of Checkpoint Trends Limited for the period ended September 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai

Date: November 10, 2022

**For M/s DD & Company
Chartered Accountants
Firm Registration No: FRN 129273W**

CA. Dinesh Agarwal, Proprietor
Membership No: 045393
UDIN: 22045393BCSBKA8170

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