

# 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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February 13, 2023

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, February 13, 2023, inter alia, has considered and approved the Unaudited Standalone Financial Results along with Limited review report for the quarter ended December 31, 2022

The meeting commenced at 11.00 A.M. and concluded at 2.55 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**  
**Director (Finance) & CFO**  
**DIN – 02799429**

**Checkpoint Trends Limited**  
(Formerly known as Rubra Medicaments Limited)

Statement of Standalone Unaudited Financial Results for the quarter ended December 31, 2022

(Rs. in Lakhs)

| Sr.No. | Particulars  | Figures for 3 months ended | Figures for preceding 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 |
|--------|--|----------------------------|--------------------------------------|---|---|--|-------------------------------------|
|        |  | 31-Dec-2022                | 30-Sep-2022                          | 31-Dec-2021   | 31-Dec-2022                                   | 31-Dec-2021                                    | 31-Mar-2022                         |
|        |  | Unaudited                  | Unaudited                            | Unaudited   | Unaudited                                     | Unaudited                                      | Audited                             |
| I      | Revenue from Operations  | 21.02                      | 36.00                                | 43.50   | 108.02  | 139.11   | 201.11                              |
| II     | Other Income   | 0.12                       | 0.00                                 | 0.00  | 0.16  | 0.00   | 0.08                                |
| III    | <b>Total Income (I + II)</b>   | <b>21.14</b>               | <b>36.00</b>                         | <b>43.50</b>  | <b>108.18</b>                                 | <b>139.11</b>                                  | <b>201.19</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                                 | 1.92  | 0.00  | 51.99  | 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  | 8.98                       | 8.95                                 | 2.07  | 21.06   | 10.36  | 22.57                               |
|        | Finance Costs  | 0.00                       | 0.00                                 | 0.00  | 0.00  | 0.02   | 0.01                                |
|        | Depreciation & amortisation expense  | 0.05                       | 0.04                                 | 0.04  | 0.13  | 0.12   | 0.16                                |
|        | Other Expenses   | 11.98                      | 26.08                                | 43.55   | 83.71   | 77.78  | 128.69                              |
|        | <b>Total Expenses (IV)</b>   | <b>21.01</b>               | <b>35.07</b>                         | <b>47.58</b>  | <b>104.90</b>                                 | <b>140.27</b>                                  | <b>203.42</b>                       |
| V      | <b>Profit / (loss) before exceptional items and tax (III-IV)</b>   | <b>0.13</b>                | <b>0.93</b>                          | <b>-4.08</b>  | <b>3.28</b>                                   | <b>-1.16</b>                                   | <b>-2.23</b>                        |
| VI     | Exceptional Items  | 0.09                       | 0.00                                 | 0.00  | 0.09  | 0.00   | 0.00                                |
| VII    | <b>Profit / (loss) before tax (V-VI)</b>   | <b>0.22</b>                | <b>0.93</b>                          | <b>-4.08</b>  | <b>3.37</b>                                   | <b>-1.16</b>                                   | <b>-2.23</b>                        |
| VIII   | Tax Expense:   |                            |                                      |   |   |  |                                     |
|        | (1) Current tax  | 0.00                       | 0.00                                 | 0.00  | 0.79  | 0.80   | 1.42                                |
|        | (2) Deferred tax   | 0.00                       | 0.00                                 | 0.00  | 0.00  | 0.00   | 0.00                                |
| IX     | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>  | <b>0.22</b>                | <b>0.93</b>                          | <b>-4.08</b>  | <b>2.58</b>                                   | <b>-1.96</b>                                   | <b>-3.65</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>0.22</b>                | <b>0.93</b>                          | <b>-4.08</b>  | <b>2.58</b>                                   | <b>-1.96</b>                                   | <b>-3.65</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  | 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)         | 0.22                       | 0.93                                 | -4.08   | 2.58  | -1.96  | -3.65                               |
| XVI    | Earnings per equity share (for continuing operation):  |                            |                                      |   |   |  |                                     |
|        | (1) Basic  | 0.01                       | 0.02                                 | 0.00  | 0.05  | 0.00   | 0.00                                |
|        | (2) Diluted  | 0.01                       | 0.02                                 | 0.00  | 0.05  | 0.00   | 0.00                                |
| XVII   | Earnings per equity share (for discontinued operation):  |                            |                                      |   |   |  |                                     |
|        | (1) Basic  | 0.00                       | 0.00                                 | 0.00  | 0.00  | 0.00   | 0.00                                |
|        | (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  | 0.01                       | 0.02                                 | 0.00  | 0.05  | 0.00   | 0.00                                |
|        | (2) Diluted  | 0.01                       | 0.02                                 | 0.00  | 0.05  | 0.00   | 0.00                                |
|        | <b>NOTES:</b>  |                            |                                      |   |   |  |                                     |
| 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 Segment - wise details are not applicable to the Company as the Company has only one segment.                                    |                            |                                      |   |   |  |                                     |
| 3      | The result is provisional and unaudited and subject to change, regrouping and restatement.   |                            |                                      |   |   |  |                                     |

For Checkpoint Trends Limited  
Formerly known as Rubra Medicaments Limited



Abha Kapoor  
Director (Finance) & CFO  
DIN: 02799429

Place: Mumbai  
Date:- February 13, 2023



# DD & COMPANY

## CHARTERED ACCOUNTANTS

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

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 (formerly known as Rubra Medicaments Limited) for the period ended December 31, 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.

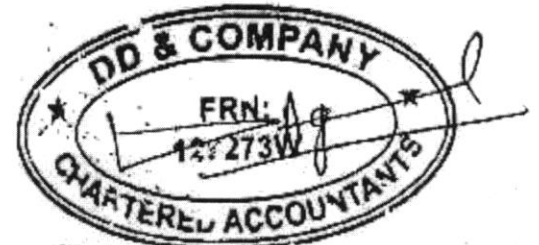
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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.

**For M/s DD & Company  
Chartered Accountants**

**Firm Registration No: FRN 129273W**

**Place: Mumbai**

**Date: February 13, 2023**



**CA Dinesh Agarwal, Proprietor**

**Membership No: 045393**

**UDIN: 23045393BGYLBQ8680**

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