

CHECKPOINT TRENDS LIMITED

(Formerly known as Rubra Medicaments Limited)

Reg. Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg
Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002

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

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

May 28, 2025

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

Scrip Code : 531099

Sub : Outcome of the Board Meeting held on Wednesday, May 28, 2025, pursuant to the Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir / Madam,

This is to inform you that the Board of Directors of the Company at its meeting held on Wednesday, May 28, 2025 inter alia, has considered and approved the following:

1. Approved the Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2025, along with the Statement of Assets and Liabilities and Statement of Cash Flow.
2. Took note of the Auditor’s Report with unmodified opinion on the Audited Standalone Financial Results for the quarter and financial year ended on March 31, 2025, issued by Statutory Auditors of the Company and the same is enclosed herewith.
3. A declaration signed by Director of the Company with respect to the Auditor’s Report issued by the Statutory Auditor with unmodified opinion on the above-mentioned Audited Standalone Results is also enclosed herewith.

Furthermore, the extract of the Audited Standalone Results of the Company for the financial year ended on March 31, 2025 will be published in the newspapers in compliance with the Regulation 47 of the Listing Regulations, along with Quick Response (QR) code and a webpage link where the complete financial results can be accessed.

The meeting commenced at 11:00 A.M. and concluded at 05.50 P.M.

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Also, pursuant to the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the Trading Window for dealing in securities of the Company by all the Designated Persons and their immediate relatives will be opened from Friday, May 30, 2025 onwards.

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)

Pradeep Kumar

Whole-time Director

DIN – 00209355

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Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025 prepared in compliance with the Indian Accounting Standards (IND-AS)

(₹ in Lakhs)

Sr. No.	Particulars	STANDALONE				
		Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
		Refer Note 7 (Audited)	Unaudited	Refer Note 7 (Audited)	Audited	Audited
1	Income from Operations					
	a) Net Sales/Income from Operations	25.00	10.00	47.00	50.00	113.00
	b) Other Operating Income	0.00	0.12	-	0.12	0.09
	Total Income from Operations (Net)	25.00	10.12	47.00	50.12	113.09
2	Expenses					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchases of Stock-in-trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
	(d) Employees Benefit Expenses	5.99	10.76	38.12	26.34	49.96
	(e) Finance Cost	0.02	-	0.01	0.05	0.01
	(f) Depreciation & Amortization Expenses	0.19	0.20	0.19	0.78	0.69
	(g) BSE Annual Fees	-	-	-	3.25	-
	(h) Other Expenses	9.65	3.05	32.54	14.97	60.18
	Total Expenses	15.85	14.01	70.86	45.38	110.84
3	Profit(+)/Loss(-) from ordinary activities before Tax (1-2)	9.15	(3.89)	(23.86)	4.74	2.25
4	Exceptional Items	(2.13)	2.13	-	-	-
5	Profit(+)/Loss(-) before Tax (3+4)	7.02	(1.76)	(23.86)	4.74	2.25
6	Tax Expenses					
	a) Current Tax	1.47	-	-	1.47	-
	b) Deferred Tax	(0.74)	-	(0.71)	0.73	(0.77)
7	Profit for the period	6.29	(1.76)	(23.15)	2.54	3.02
8	Other Comprehensive Income					
	i) Item that will not be reclassified to profit or loss	-	-	-	-	-
	-Change in fair value of equity Instrument	-	-	-	-	-
	-Remeasurement of Post Employment Benefit obligations	-	-	-	-	-
	ii) Income tax relating to item that will not be reclassified to Profit or loss	-	-	-	-	-
9	Total comprehensive income for the period(7+8)(comprising profit and other comprehensive income for the period)	6.29	(1.76)	(23.15)	2.54	3.02
10	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	-	546.83	546.83
	Other Equity excluding Revaluation Reserves	-	-	-	-	-
	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous	-	-	-	-	-
11	Accounting Year	-	-	-	(491.01)	(493.55)
12	Earning Per Share (Face value of Rs. 10/- each)					
	a) Basic	0.12	(0.03)	(0.42)	0.05	0.06
	b) Diluted	0.12	(0.03)	(0.42)	0.05	0.06

1. Above results were reviewed by Audit Committee and taken on record by Board of Directors in their meeting held on 28th May, 2025

2. The Segment - wise details are not applicable to the Company as the Company has only one segments.

3. The above figures have been regrouped or rearranged where ever necessary.

4. Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

5. These Results are also updated on the company's website URL: website: <https://www.rubramed.com>

6. In accordance with provisions of regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the above results have undergone audit by the statutory auditors of the company. The statutory auditors have carried out the audit on the above results for the year ended 31st March, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

7. The figures for the quarter ended on 31st March, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December 2024, which were subject to limited review.

8. The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.

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




Pradeep Kumar
Whole Time Director
DIN : 00209355

Date : 28th May, 2025
Place : Mumbai

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Standalone Statement of Assets and Liabilities as at Year Ended March 31st, 2025

		(₹ in Lakhs)
Particulars	As at 31st March 2025 Audited	As at 31st March 2024 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	-	6.75
Right of use assets	-	-
Capital work-in-progress	-	-
Financial assets		
Investments	-	-
Loans & Advances	-	-
Other financial assets	-	-
Deferred tax assets(net)	-	0.74
Other non current assets	-	-
	-	7.49
Current assets		
Inventories	-	-
Financial assets		
Investments	-	-
Trade receivables	28.50	70.73
Cash and cash equivalents	2.50	1.37
Loans & Advances	31.25	11.50
Other financial assets	-	-
Other current assets	3.00	2.26
Current Tax Assets (net)	-	-
	65.25	85.86
Total Assets	65.25	93.35
EQUITY AND LIABILITIES		
Equity		
Equity share capital	546.83	546.83
Other equity	(491.01)	(493.55)
	55.82	53.28
Non Current Liabilities		
Financial liabilities		
Long Term Borrowings	-	-
Lease Liability	-	-
Other financial liability	-	-
Provisions	-	-
Deferred Tax Liability (Net)	-	-
Current Liabilities		
Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
Financial liabilities		
Borrowings	-	-
Lease Liabilities	-	-
Other current liabilities	7.96	40.07
Provisions	1.47	-
Current Tax Liabilities (net)	-	-
	9.43	40.07
Total Equity and Liabilities	65.25	93.35

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



Pradeep Kumar
Whole Time Director
DIN : 00209355



Date : 28th May, 2025
Place : Mumbai

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Standalone Statement of Cash Flow for year ended 31st March 2025

Particulars			(₹ in Lakhs)	
	Year ended 31.03.2025		Year ended 31.03.2024	
A. Cash flow from Operations				
Profit before tax		2.54		2.24
Adjustment for:				
Depreciation and amortization expense	0.78		0.70	
(Profit)/loss on sale of Property, plant and equipment	4.47	5.25	-	0.70
Operating profit before working capital changes		7.79		2.94
(Increase)/ Decrease in Current Assets				
Inventories	-		-	
Trade receivables	42.23		(27.70)	
Other current assets	(0.74)	41.49	-	(27.70)
Increase/(Decrease) in Current Liabilities				
Trade payables	-		-	
Other Current Liabilities	(32.10)		24.44	
Provisions	1.47	(30.63)	-	24.44
Cash inflow / (outflow) from Operations		18.65		(0.32)
Income Tax paid		0.73		-
Net Cash Inflow / (Outflow) from Operating Activities (A)		19.38		(0.32)
B. Cash flow from Investing activities				
Purchase of property, plant and equipment	-		(1.39)	
Sale of property, plant and equipment	1.50		-	
Loans given/ realized	(19.75)		0.08	
Sale/purchase of Investments	-	(18.25)	-	(1.31)
Net Cash Inflow / (Outflow) from Investing Activities (B)		(18.25)		(1.31)
C. Cash Flow form Financing Activities				
Proceed from issue of Share Capital	-		-	
Proceed from Long Term Borrowings	-		-	
Net Cash Inflow / (Outflow) from Financing Activities (C)		-		-
Net Change in Cash or Cash Equivalents during the year (A+B+C)		1.13		(1.63)
Cash and Cash Equivalents at the beginning of the year		1.37		3.00
Cash and Cash Equivalents at the end of the year		2.50		1.37

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



[Handwritten signature]

Pradeep Kumar
Whole Time Director
DIN : 00209355

Date : 28th May, 2025
Place : Mumbai

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali (E) Mumbai - 400101
Mail Id: kalkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Checkpoint Trends Limited
(Formerly known as Rubra Medicaments Limited)

Opinion

We have audited the accompanying standalone quarter and year ended financial results of **Checkpoint Trends Limited (FORMERLY KNOWN AS Rubra Medicaments Limited)** (the company) for the quarter and the year ended March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



L K AJMERA & ASSOCIATES

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Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarter and year ended standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



L K AJMERA & ASSOCIATES

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except that, the audit trail was not enabled at the database level to log any direct data changes. For accounting software for which audit trail feature is enabled, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the



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software and we did not come across any instance of audit trail feature being tampered with during the course of our audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For LK Ajmera & Associates
Chartered Accountants
Firm Registration No: FRN 137051W



Lalit Kumar Ajmera
Proprietor
Membership No: 156116
UDIN: 25156116BMHGHY7930
Peer Review No. 014614
Place: Mumbai
Date: May 28, 2025



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May 28, 2025

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

Scrip Code : 531099

Sub : Declaration on the Independent Auditors' Report with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015

DECLARATION

I, Pradeep Kumar, Whole- Time Director of the Company hereby declare that, the Statutory Auditors of the Company have issued an Independent Audit Report with unmodified/unqualified opinion on Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2025.

For CHECKPOINT TRENDS LIMITED

(Formerly known as Rubra Medicaments Limited)

Pradeep Kumar
Whole-time Director
DIN - 00209355

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May 28, 2025

To,
BSE Limited,
P.J. Towers, Dalal Street,
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Scrip Code: 531099

Sub: Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended on March 31, 2025

This has reference to the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023, please find below the details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended on March 31, 2025:

Sr. No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	NIL
3.	Highest credit rating of the Company	NIL
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	NIL
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NIL

You are kindly requested to take the same on record.

Thanking You,

Yours faithfully,

For CHECKPOINT TRENDS LIMITED

(Formerly known as Rubra Medicaments Limited)

Pradeep Kumar
Whole-time Director
DIN - 00209355