

CHECKPOINT TRENDS 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: L46307MH1991PLC326598 | **Tel:** +91 9167469649

November 12, 2025

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

Scrip Code : 531099

Sub : Outcome of the Board Meeting held on Wednesday, November 12, 2025, pursuant to the Regulations 33 of the SEBI (LODR) Regulations, 2015

Dear Sir / Madam,

This is to inform you that the Board of Directors of the Company at its meeting held on Wednesday, November 12, 2025 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 quarter and half-year ended September 30, 2025.
2. Limited Review Report for the quarter and half-year ended September 30, 2025.

Furthermore, the extract of the Unaudited Standalone Results of the Company for the quarter and half year ended on September 30, 2025 will be published in the newspapers in compliance with the Regulation 47 of the SEBI (LODR) Regulations, 2015

The meeting commenced at 04:00 P.M. and concluded at 05:40 P.M.

Also, pursuant to the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 the Trading Window for dealing in securities of the Company by all the Designated Persons and their immediate relatives will be opened from Saturday, November 15, 2025 onwards.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,
For Checkpoint Trends Limited

Pradeep Kumar
Whole-time Director
DIN – 00209355

Checkpoint Trends Limited
Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel,
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Un-Audited Financial Results for the quarter and half year ended 30th September, 2025

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	Year ended 31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	a) Net Sales/Revenue from Operations	10,859.42	1,171.27	5.00	12,030.69	15.00	50.00
	b) Other Income	-	-	-	-	-	0.12
	Total Income from Operations (Net)	10,859.42	1,171.27	5.00	12,030.69	15.00	50.12
2	Expenses						
	(a) Cost of Material Consumed						
	(b) Purchases of Stock-in-trade	10,703.28	1,144.99	-	11,848.27	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(109.20)	-	-	(109.20)	-	-
	(d) Employees Benefit Expenses	8.56	6.52	6.59	15.08	9.59	26.34
	(e) Finance Cost	-	0.00	0.03	0.00	0.03	0.05
	(f) Depreciation & Amortization Expenses	0.01	-	0.20	0.01	0.39	0.78
	(g) BSE Annual Fees	-	3.25	-	3.25	-	3.25
	(h) Other Expenses	77.14	7.62	1.19	84.76	5.52	14.97
	Total Expenses	10,679.79	1,162.38	8.01	11,842.17	15.53	45.38
3	Profit(+) / Loss(-) from ordinary activities before Tax (1-2)	179.63	8.89	(3.01)	188.52	(0.53)	4.74
4	Tax Expenses						
	a) Current Tax	47.45	-	-	47.45	-	1.47
	b) Deferred Tax	0.04	-	1.47	0.04	1.47	0.73
5	Profit for the period	132.14	8.89	(4.48)	141.03	(2.00)	2.54
6	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	-	-	-	-	-	-
	Total comprehensive income for the period(5+6)(comprising profit and other comprehensive income for the period)	132.14	8.89	(4.48)	141.03	(2.00)	2.54
7	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	546.83	546.83	546.83	546.83	546.83	546.83
	Other Equity excluding Revaluation Reserves						-
9	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	(491.01)	(491.01)	(493.55)	(491.01)	(493.55)	(491.01)
10	Earning Per Share (Face value of Rs. 10/- each)						
	a) Basic	2.42	0.16	(0.08)	2.58	(0.04)	0.05
	b) Diluted	2.42	0.16	(0.08)	2.58	(0.04)	0.05

- The above Un-Audited financial statement for quarter and half year ended 30th September, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2025 and Statutory Auditors of the Company have carried out review of the same.
- Segment Reporting as defined in Ind AS 108 is applicable as the business of the Company falls under two segment i.e. Tobacco Products and FMCG products.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.
- These Results are also updated on the company's website URL: website: <http://www.rubramed.com>

 **Checkpoint Trends Limited**
Pradeep Kumar
Whole-Time Director
DIN: 00209355

Date : 12th November, 2025
Place : Nashik

Checkpoint Trends Limited

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Statement of Assets and Liabilities as half year ended Sep 30th, 2025

Particulars	(₹ in Lakhs)	
	As at 30th Sep, 2025 Unaudited	As at 31st March 2025 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	0.93	-
	0.93	-
Current assets		
Inventories	109.20	-
Financial assets		
Investments	-	
Trade receivables	13,906.34	28.50
Cash and cash equivalents	13.40	2.50
Loans & Advances	11.50	31.25
Other current assets	22.58	3.00
	14,063.02	65.25
Total Assets	14,063.95	65.25
EQUITY AND LIABILITIES		
Equity		
Equity share capital	546.83	546.83
Other equity	(349.98)	(491.01)
	196.85	55.82
Non Current Liabilities		
Non-current liabilities	-	-
Deffered Tax Liability (Net)	0.04	-
	0.04	-
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.	13,802.72	-
Other current liabilities	16.89	7.96
Provisions	47.45	1.47
	13,867.06	9.43
Total Equity and Liabilities	14,063.95	65.25

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Standalone Statement of Cash Flow for half year 30th September 2025

		(₹ in Lakhs)	
Particulars	Half Year ended 30.09.2025		Year ended 30.09.2024
A. Cash flow from Operations			
Profit before tax	188.52		(0.53)
Adjustment for:			
Depreciation and amortization expense	0.01	0.39	
Financial Charges	-	-	
Gratuity Expense	-	-	
Interest income	-	-	
Provision for Tax	-	-	
Interest on Lease Liabilities	-	-	
(Profit)/loss on sale of Property, plant and equipment	-	0.01	0.39
Operating profit before working capital changes	188.53		(0.14)
(Increase)/ Decrease in Current Assets			
Inventories	(109.20)	-	
Trade receivables	(13,877.84)	39.10	
Loan & Advances	19.75	(0.30)	
Other current assets	(19.58)	-	38.80
Increase /(Decrease) in Current Liabilities			
Trade payables	13,802.72	0.49	
Other Current Liabilities	8.92	(36.87)	
Provisions	-	-	(36.38)
Cash Inflow / (outflow) from Operations	13.31		2.28
Income Tax paid	(1.47)	(1.47)	-
Net Cash Inflow / (Outflow) from Operating Activities (A)	11.84		2.28
B. Cash flow from Investing activities			
Purchase of property, plant and equipment	(0.94)	-	
Sale of property, plant and equipment	-	-	
Change in Capital WIP	-	-	
Interest received	-	-	
Loans given/ realized	-	-	
	(0.94)	-	-
Net Cash Inflow / (Outflow) from Investing Activities (B)	(0.94)		-
C. Cash Flow form Financing Activities			
Proceed from issue of Share Capital	-		
Increase / (Decrease) in Share Application Money			
Increase in Share Warrant Amount		-	
Proceed from Long Term Borrowings	-	-	
Dividend Paid (Including Taxes thereof)	-	-	
Payment of Lease Liabilities	-	-	
	-	-	-
Net Cash Inflow / (Outflow) from Financing Activities (C)	-		-
Net Change in Cash or Cash Equivalents during the year (A+B+C)	10.90		2.28
Cash and Cash Equivalents at the beginning of the year	2.50		1.37
Cash and Cash Equivalents at the end of the year	13.40		3.65



Checkpoint Trends Limited

Pradeep Kumar

Whole-Time Director

DIN: 00209355

Date : 12th November, 2025

Place : Nashik

Checkpoint Trends Limited

Standalone Segment wise Revenue, Results, Assets and Liabilities as per clause 33 of The Listing Regulations are as

Particulars	Quarter ended		Half Year Ended
	01-07-2025 TO 30-09-2025	01-04-2025 TO 30-06-2025	01-04-2025 TO 30-09-2025
	Un-Audited	Un-Audited	Un-Audited
1. Segment Revenue			
a) Tobacco Products	3,567.10	-	3,567.10
b) FMCG Products	7,292.32	1,146.27	8,438.59
c) Unallocable	-	25.00	25.00
Total	10,859.42	1,171.27	12,030.69
Less: Inter segment revenue	-	-	-
Net Sales/ Income from Operations	10,859.42	1,171.27	12,030.69
2. Segment Results			
Profit before Interest & Tax			
a) Tobacco Products	95.69	-	95.69
b) FMCG Products	83.93	8.89	92.82
TOTAL	179.63	8.89	188.52
Add/(Less):			
a) Finance Cost	0.00	0.00	0.00
b) Un-allocable expenditure net off un-allocable income & other comprehensive income	-	-	-
Total Profit before Tax	179.63	8.89	188.52
3. Segment Capital Employed (Segment Assets - Segment Liabilities)			
Segment Assets			
a) Tobacco Products	6,329.94	-	6,329.94
b) FMCG Products	7,576.40	1,184.54	7,576.40
c) Unallocable	157.60	94.03	157.60
Total	14,063.95	1,278.57	14,063.95
Segment Liabilities			
a) Tobacco Products	6,458.46	-	6,458.46
b) FMCG Products	7,343.95	1,202.82	7,343.95
c) Unallocable	0.31	-	0.31
Total	13,802.72	1,202.82	13,802.72
Capital Employed			
a) Tobacco Products	-128.52	-	-128.52
b) FMCG Products	232.45	-18.29	232.45
c) Unallocable	157.29	94.03	157.29
Total	261.22	75.74	261.22



L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS


Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali East, Mumbai - 400101
Mail Id: calkajmera@lkajmera.com / 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 2025 ('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 : 25156116BMHGQN5674
Place Mumbai
Date: 12th November, 2025
Peer Review Certificate No - 014614



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November 12, 2025

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

Scrip Code : 531099

Sub : Declaration on the Limited Review 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 Limited Review Report with unmodified/unqualified opinion on Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025.

For CHECKPOINT TRENDS LIMITED

Pradeep Kumar
Whole-time Director
DIN - 00209355