RIWIND GREEN ENERGY LIMITED

(Formerly **CMX Holdings Limited)**

Date: 18.06.2026

To,

Manager, Listing & Compliance

BSE Ltd.

1st Floor, Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai 400 001

Scrip Code – 532217

Subject: Outcome of Board Meeting held on June 18, 2026 and submission of Audited Financial Results (Standalone) for the quarter and year ended March 31, 2026 pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

With reference to the above, we hereby inform you that:

1. The Board of Directors ("Board") of the Company at its meeting held today i.e., June 18, 2026, which commenced at 5:00 PM and concluded at 6:10 PM, has inter alia considered, approved and taken on record the Audited Financial Results (Standalone) of the Company for the quarter and year ended March 31, 2026, as reviewed and recommended by the Audit Committee.
2. The Audited Financial Results (Standalone) of the Company have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are enclosed herewith along with the Auditor's Report issued by the Statutory Auditors.

The above information is also being uploaded on the Company's website https://sielfinancial.com/ pursuant to Regulation 46(2) of the SEBI (LODR) Regulations, 2015.

Kindly the take the same on the records.

Yours faithfully,

For Riwind Green Energy Limited
(Formerly CMX Holdings Limited)

AMAY VATSALYA
Digitally signed by AMAY VATSALYA
Date: 2026.06.18 18:13:20 +05'30'

Amay Vatsalya

Whole Time Director

S.K. MEHTA & Co.
CHARTERED ACCOUNTANTS

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26 Rajendra Place, New Delhi-110008
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Independent Auditor's Report on Financial Results of Riwind Green Energy Limited (Formerly Known as CMX Holdings Limited) for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Riwind Green Energy Limited (Formerly Known as CMX Holdings Limited)

Report on the Audit of the Financial Results

Qualified Opinion

We have audited the accompanying financial results of Riwind Green Energy Limited (Formerly Known as CMX Holdings Limited) ("the Company") for the quarter and year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in 'Basis for Qualified Opinion' section of our report, the Statement:

a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and

b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the company for quarter and year ended on March 31, 2026.

Basis for Qualified Opinion

1. In respect of amount payable related to unsecured borrowings of Rs. 255.28 Lacs and amount receivables of Loans and advances Rs. 132.34 Lacs, confirmations are not received/not made available for audit. Further terms and conditions of unsecured loans taken outstanding of Rs. 122.00 Lacs and loans and advances given of Rs. 132.34 Lacs are also not made available. In the absence of same, we are unable to comment on possible effects of the items stated above on the financial statements and unable to do audit procedure for authenticity of such balances.

2. The Company has incurred a net loss of Rs. 68.45 Lacs for the year ended March 31, 2026, and as at that date the accumulated losses amount to Rs.2,440.13 Lacs resulting in complete erosion of the net worth of the Company.



The Company has also been incurring negative operating cash flows for the past several years, resulting in significant working capital constraints. These conditions have resulted in an acute working capital deficit and have cast material uncertainty on the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis based on the management's expectation that adequate financial support and future business opportunities would be available to enable the Company to continue its operations in the foreseeable future and to start operating on a profitable basis.

In view of the above, accounts of the Company do not include any adjustments relating to the recoverability and classification of recorded assets amounts or to amounts or classification of liabilities that may be necessary if the Company is unable to continue as going concern.

3. During the year in the meeting held on December 25, 2025 shareholders have approved increase in company's Authorised Share Capital from Rs. 30.00 crore to Rs. 2500.00 crore however, pending related statutory formalities, necessary provision for expense of fee for increase in authorised share capital has not been made in the books of accounts. Amount of cost is not ascertained.

We conducted our audit of the Statement 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 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 statements 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 qualified opinion.

Emphasis of Matter

We draw attention to Note 4 of the statement in respect of transfer of Calls in arrear balance amounts to Rs. 2.08 lacs to other financial assets for which relevant details/information is presently not available with the company & accordingly, amount of paid-up equity share capital as at March 31, 2026 has been increased to that extent.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related Audited Financial Statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net-loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued there under 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 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 the 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Financial Statements / Financial Information to express an opinion on the Standalone Financial Statements. We are responsible for the direction, supervision and performance of the audit of the Financial Statements of the components which have been audited by us.

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.



Other Matter

The figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter of the respective financial year, which were subjected to limited review.

Our opinion is not modified in respect of the above matter.

For S.K. Mehta & Co.
Chartered Accountants
FRN: 000478N

Jyoti Bagga
Partner
M. No. 087002

UDIN: 26087002DVQIOU7505

Place: New Delhi
Date: June 18, 2026

Riwind Green Energy Limited
(Formerly known as CMX Holdings Limited)
Regd. Office : 4th Floor, Soni Mansion, 12-B Ratlam Kothi, Indore, Madhya Pradesh-452001
CIN NO. : L74110MP1990PLC007674

(₹. In lakhs (unless otherwise stated))

Statement of Financial Results for the quarter and year ended March 31, 2026

	Particulars	Quarter Ended			Year Ended	
		(Audited) 31-Mar-26	Unaudited 31-Dec-25	(Audited) 31-Mar-25	Audited 31-Mar-26	Audited 31-Mar-25
I	**Income**					
	Revenue from Operations	-	-	-	-	-
	Other Income	0.11	2.35	-	11.46	20.31
	Total Income	**0.11**	**2.35**	-	**11.46**	**20.31**
II	**Expenses**					
	Employee benefits expense	0.60	2.58	5.89	16.42	23.16
	Finance Cost	10.14	12.10	-	34.21	-
	Other expenses	11.79	5.45	5.89	29.28	22.37
	Total Expenses	**22.53**	**20.13**	**11.78**	**79.91**	**45.53**
III	**Profit/(Loss) before tax (I- II)**	**(22.42)**	**(17.78)**	**(11.78)**	**(68.45)**	**(25.22)**
IV	**Tax Expense**					
	(1) Current Tax	-	-	-	-	-
	(2) Defered Tax	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-
V	**Profit/(Loss) after tax for the period/year (III- IV)**	**(22.42)**	**(17.78)**	**(11.78)**	**(68.45)**	**(25.22)**
VI	**Other comprehensive income (OCI)**					
	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	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
VII	**Total Comprehensive Income/(Loss) for the period/year (V1+VI)**	**(22.42)**	**(17.78)**	**(11.78)**	**(68.45)**	**(25.22)**
VIII	**Paid-up Equity Share Capital (Face value of ₹10 each) (Refer note-5)**	**1,134.38**	**1,134.38**	**1,132.30**	**1,134.38**	**1,132.30**
IX	**Other Equity**	-	-		**(1,769.08)**	**(1,700.63)**
X	**(i) Earning per share (Face value of ₹10 each)- Not Annualised**					
	(a) Basic (amount in ₹)	(0.20)	(0.16)	(0.10)	(0.60)	(0.22)
	(b) Diluted (amount in ₹)	(0.20)	(0.16)	(0.10)	(0.60)	(0.22)

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on June 18, 2026.

2 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act 2013, Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended and other recognized accounting practices and policies to the extent applicable.

3 The Company is not allowed to carry Non-Banking Financial Business due to rejection of its application by the Reserve Bank. However, presently the operations of the Company are restricted to income from services. The Company has severely curtailed its operations due to meagreness of funds and adverse market conditions. The accounts of the company have been prepared on a "going concern" basis on an assumption & promises made by the management that adequate finances and opportunities would be available in the foreseeable future to enable the company to start operating on a profitable basis.

4 As per Registrar and Transfer Agent (RTA) records company has paid up equity share capital of ₹1134.34 lakh which consist 1,13,43,752 fully paid up equity share of ₹10 each. However, in the financials, amount of ₹2.08 lakh is appearing as call-in-arrears since long for which relevent details/information is presently not available with the company. Pending reconciliation done in the quarter ended June 30, 2025, the said amount of ₹2.08 lakh have been transferred to other financial assets.

5 During the year in the meeting held on December 25, 2025 shareholders have approved increase in company's Authorised Share Capital from Rs. 30.00 crore to Rs. 2500.00 crore however related statutory formalities are pending due to non deposit of requisite fee.

6 There is no reportable segment of business and therefore, segment reporting as per Ind AS 108 is not applicable.

7 During the year name of the Company has been changed to Riwind Green Energy Limited (Formerly known as CMX Holdings Limited) however the same is yet to be updated on stock exchanges.

8 The figures of the previous period/year have been regrouped/recasted, wherever considered necessary, to confirm to the current period's classification.

9 The figures for the quarter ended on 31st March, 2026 are balancing figuers 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, 2025, which were subject to limited review.

For and on behalf of the Board of Directors of
For Riwind Green Energy Limited
(Formerly known as CMX Holdings Limited)

S.K. MEHTA & CO. CHARTERED ACCOUNTANTS CA INDIA

AMAY VATSALYA
Director
DIN : 09330694

Place : Indore
Date : June 18, 2026

Riwind Green Energy Limited
(Formerly known as CMX Holdings Limited)
All amounts in lakhs (unless otherwise stated)
Statement of Assets and Liabilities

Particulars	As at March, 31, 2026	As a March, 31, 202
	Audited	Audite
A) Assets		
1) Non-current assets		
Financial Assets		
a) Investments	-	-
b) Loans	-	-
Non current tax assets (net)	1.14	8.50
Total non-current assets	**1.14**	**8.50**
2) Current assets		
Financial Assets		
a) Cash and cash equivalents	1.04	2.68
b) Other Financial Assests	134.42	-
Total current assets	**135.46**	**2.68**
Total Assets	**136.60**	**11.18**
B) Equity and liabilities		
1) Equity		
Equity share capital	1,134.38	1,132.30
Other equity	(1,769.08)	(1,700.63
Total Equity	**(634.71)**	**(568.33**
2) Non- current liabilities		
Financial liabilities		
Borrowings	621.29	365.87
Total non- current liabilities	**621.29**	**365.87**
3) Current liabilities		
Financial liabilities		
a) Borrowings	144.82	206.32
b) Trade payables		
i) Total Outstanding dues of micro enterprise and small enterprises	3.09	3.95
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c) Other financial liabilities	0.63	3.03
Other current liabilities	1.47	0.34
Total current liabilities	**150.02**	**213.64**
Total Equity and Liabilities	**136.60**	**11.18**

S.K.MEHTA & CO. CHARTERED ACCOUNTANTS INDIA

Riwind Green Energy Limited
(Formerly known as CMX Holdings Limited)
All amounts in lakh (unless otherwise stated)
Statement of Cash Flows

S.No.	Particulars	Year ended March 31, 2026 Audited	Year ended March 31, 2025 Audited
A.	**Cash flow from operating activities :**		
	(Loss) before tax	(68.45)	(25.22
	Adjustment for :		
	Interest income- others	(0.11)	(0.51
	Interest on borrowings	34.21	-
	Operating profit/(loss) before working capital changes	**(34.35)**	**(25.73**
	Working Capital adjustments :		
	(increase)/decrease in other financial assets	(134.42)	1.07
	increase/(decrease) in trade payables	(0.86)	0.13
	increase/(decrease) other financial liabilities	(2.40)	0.37
	increase/(decrease) other current liabilities	1.13	-
	Cash used in operations	**(170.89)**	**(24.15**
	Income tax (paid)/refund	7.36	(2.49
	Net cash used in operating activities (A)	**(163.53)**	**(26.64**
B.	**Cash flow from investing activities :**		
	Interest income- others	0.11	0.51
	Net cash flow from investing activities (B)	**0.11**	**0.51**
C.	**Cash flow from financing activities :**		
	Increase/(decrease) Equity share capital	2.08	-
	Increase/(decrease) borrowing - non current liabilities	255.42	27.98
	Increase/(decrease) borrowing - current liabilities	(61.50)	-
	Interest on borrowings	(34.21)	-
	Net cash flow from financing activities (C)	**161.79**	**27.98**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1.63)	1.85
	Opening balance of cash and cash equivalents	2.68	0.83
	Closing balance of cash and cash equivalents	**1.04**	**2.68**
	Components of Cash & Cash Eqvivelents		
	Cash in hand	0.04	0.04
	Balances with Bank in current account	1.00	2.64
		1.04	**2.68**

S.K.MEHTA & CO. CHARTERED ACCOUNTANTS CA INDIA

Amay Katsalya