

Date: October 23, 2026

To, Manager (CRD) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	To, The Manager National Stock Exchange of India Limited Exchange Plaza, Bandra – Kurla Complex, Bandra (East), Mumbai – 400 051
Scrip Code: 513343	SYMBOL: TIKONA

Sub.: Outcome of the Board Meeting

Ref: Regulation 30, 33 & other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI (LODR) Regulations, 2015”)

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., Friday, October 23, 2026, has, inter alia, considered and approved the unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2026, of the Financial Year 2026-27.

The aforesaid Unaudited Financial Results together with the Limited Review Report are enclosed herewith.

The extract of the Unaudited Financial Results shall be published in newspapers in accordance with Regulation 47 of the SEBI (LODR) Regulations.

The Meeting commenced at 04:30 P.M. and concluded at 05:00. P.M.

Please take the above information on record.

Thanking you,

**For Tikona Communication Limited
(Formerly known as Grand Foundry Limited)**

SONIA
ARORA
AHUJA
Digitally signed
by SONIA ARORA
AHUJA
Date: 2026.10.23
17:55:36 +05'30'

Sonia Arora
Company Secretary & Compliance Officer
M. No. - A25863
Enclosed: As above

Limited Review Report on unaudited financial results of Tikona Communication Limited (Formerly known as Grand Foundry Limited) for the Quarter Ended 30th September 2026 and year to date results for the period from 1st April 2026 to 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Tikona Communication Limited (Formerly known as Grand Foundry Limited)

1. We have reviewed the accompanying Statement of unaudited financial results of Tikona Communication Limited (Formerly known as Grand Foundry Limited) (hereinafter referred to as "the Company") for the quarter and half year ended 30th September 2026 ("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. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 (ICAI). 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 Standards on Auditing 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. Attention is drawn to the fact that the figures for the quarter ended 30th September 2026 as reported in these unaudited financial results are the balancing figures between unaudited figures in respect of the half year ended 30 September 2026 and the published unaudited figures for the quarter ended 30 June 2026. The figures for the half year ended 30 September 2026 had only been reviewed and not subjected to audit.
5. Attention is drawn to the fact that the unaudited financial results of the Company for the corresponding quarter and half year ended 30th September 2025 were reviewed by the predecessor auditors, M/s Ashwani & Associates, whose report dated 13th November 2025, expressed an unmodified conclusion on those unaudited financial results. Further, the



financial results of the Company for the financial year ended 31 March 2026 were audited by the predecessor auditors, M/s ANSK & Associates, whose report dated 7 May 2026 expressed an unmodified opinion on those financial results.

6. 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Noida
Date: 23.10.2026



For AGARWAL & SAXENA
Chartered Accountants
(FRN-002405C)

Darshan Chhajer
Partner

Membership No.: 088308
UDIN:- 26088308NBJBRZ6332

TIKONA COMMUNICATION LIMITED (Formerly named as GRAND FOUNDRY LIMITED) (CIN : L61900MH1973PLC017655) 17, 1st Floor, A Wing, B No. 19, Trade Centre, BKC Bandra Pinnacle Corporate Park, Vidyanagari, Mumbai-400098 Ph. No. 9315615506; E-mail: info@tikonacomm.in; Website: www.tikonacomm.in Balance Sheet as at September 30, 2026 (Amounts in INR lakhs, unless otherwise stated)		
Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
A. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital Work in Progress	-	-
(c) Financial Assets	-	-
(i) Investment	-	-
(ii) Loans	-	-
(iii) Others financial assets	-	-
(d) Deferred tax assets (Net)	-	-
(e) Other non-current assets	-	-
Total Non-current assets	-	-
2. Current assets		
(a) Inventories	472.94	84.56
(b) Financial Assets	-	-
(i) Investments	3,499.96	1,242.02
(ii) Trade receivables	-	-
(iii) Loans	14.15	10.14
(iv) Cash and cash equivalents	4.23	-
(c) Other current assets	-	-
Total Current Assets	3,991.28	1,336.72
TOTAL ASSETS	3,991.28	1,336.72
B. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,217.20	1,217.20
(b) Other Equity	(1,481.25)	(1,762.54)
Total Equity	(264.05)	(545.34)
Liabilities		
1. Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowing	623.68	662.03
(i) Other Financial Liabilities	42.04	17.19
(b) Deferred Tax Liabilities (Net)	-	-
Total Non-current liabilities	665.72	679.22
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	3,491.49	1,164.37
(iii) Other financial liabilities	7.58	8.13
(b) Other current liabilities	69.85	30.34
(c) Current tax liabilities (Net)	20.69	-
Total Current Liabilities	3,589.61	1,202.84
TOTAL EQUITY AND LIABILITIES	3,991.28	1,336.72



For and on behalf of Board of Directors
TIKONA COMMUNICATION LIMITED
Tikona Communication Limited

Director/Authorised Signatory
Deepak Chaudhary
Managing Director
DIN:08215601

TIKONA COMMUNICATION LIMITED (Formerly named as GRAND FOUNDRY LIMITED)

(CIN : L61900MH1973PLC017655)

17, 1st Floor, A Wing, B No. 19, Trade Centre, BKC Bandra Pinnacle Corporate Park, Vidyanagari, Mumbai-400098

Ph. No. 9315615506; E-mail: info@tikonacomm.in; Website: www.tikonacomm.in
Statement of Unaudited Cash Flows for the Period Ended September 30, 2026

S.No.	Particulars	Period ended September 30, 2026 Unaudited	Period ended September 30, 2025 Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	301.98	(46.99)
	Finance Cost	27.62	23.66
	Depreciation and amortisation expense	-	-
	Operating profit / (loss) before working capital changes	329.60	(23.33)
	Adjustments for Changes in working capital:		
	Decrease/(Increase) in other current assets	(4.23)	(2.51)
	Decrease/(Increase) in inventories	(388.38)	-
	Decrease/(Increase) in trade receivables	(2,257.95)	-
	Increase/(decrease) in trade payables	2,327.12	(1.43)
	Increase/(decrease) in current financial liabilities	(0.55)	-
	Increase/(decrease) in other current liabilities	39.51	5.80
	Cash used in operating activities post working capital changes	45.12	(21.47)
	Income taxes (paid) / refund (net)	-	-
	Net cash used in operating activities	45.12	(21.47)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Investment in shares	-	-
	Net cash generated from (used in) investing activities	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of short term borrowings	-	47.29
	Proceeds of long term borrowings	(38.35)	-
	Finance Cost	(2.76)	(23.66)
	Net Cash from Financing Activities	(41.11)	23.63
	Net Increase/(Decrease) in Cash and Cash Equivalents	4.01	2.16
	Cash and Cash Equivalents at the beginning of the year	10.14	0.36
	Cash and Cash Equivalents at the end of the year	14.15	2.52
	Cash and Cash Equivalents at the end of the period comprise of:		
	Cash in Hand	-	0.20
	Balances with Banks in Current Accounts	14.15	2.32
		14.15	2.52

For and on behalf of Board of Directors
TIKONA COMMUNICATION LIMITEDTikona Communication Limited

Deepak Chaudhary Signatory
Managing Director
DIN:08215601

TIKONA COMMUNICATION LIMITED (Formerly named as GRAND FOUNDRY LIMITED) (CIN : L61900MH1973PLC017655) 17, 1st Floor, A Wing, B No. 19, Trade Centre, BKC Bandra Pinnacle Corporate Park, Vidyanagari, Mumbai-400098 Ph. No. 9315615506; E-mail: info@tikonacomm.in; Website: www.tikonacomm.in Statement of unaudited financial results for the quarter and half year ended September 30, 2026 (Amount in INR Lakhs)							
Sr. No.	Particulars	Quarter Ended			Half year Ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	(a) Revenue from Operations	1,149.46	1,964.91	-	3,114.37	-	1,052.56
	(b) Other Income	-	3.40	-	3.40	-	-
	Total Income	1,149.46	1,968.31	-	3,117.77	-	1,052.56
II	Expenses						
	(a) Cost of sale & services	1,161.50	1,951.99	-	3,113.49	-	1,000.03
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(154.78)	(233.60)	-	(388.38)	-	(84.56)
	(c) Employee benefit expenses	15.97	3.34	6.42	19.31	6.50	17.22
	(d) Other Expenses	21.80	21.95	12.67	43.75	16.83	45.50
	Total expenses	1,044.49	1,743.68	19.09	2,788.17	23.33	978.19
III	Earnings before finance cost, depreciation, amortisation and tax (EBITDA) (I-II)	104.97	224.63	(19.09)	329.60	(23.33)	74.37
	(a) Finance costs	14.07	13.55	13.21	27.62	23.66	56.24
	(b) Depreciation and amortisation expenses	-	-	-	-	-	-
IV	Profit before tax for the period/year	90.90	211.08	(32.30)	301.98	(46.99)	18.13
V	Tax Expenses						
	(a) Current tax	20.69	-	-	20.69	-	-
	(b) Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	20.69	-	-	20.69	-	-
VI	Profit/(Loss) for the period (IV-V)	70.21	211.08	(32.30)	281.29	(46.99)	18.13
VII	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax related 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 related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
VIII	Total Comprehensive Income (VI+VII)	70.21	211.08	(32.30)	281.29	(46.99)	18.13
IX	Paid up equity share capital (Face value of ₹ 4 per share)	1,217.20	1,217.20	1,217.20	1,217.20	1,217.20	1,217.20
X	Other Equity						(1,762.54)
XI	Earning per Equity Share (Face Value of Rs. 4 per share (in ₹) (not annualised for quarters except for year end)						
	(a) Basic (in ₹)	0.23	0.69	(0.11)	0.92	(0.15)	0.06
	(b) Diluted (in ₹)	0.23	0.69	(0.11)	0.92	(0.15)	0.06



For and on behalf of Board of Directors
TIKONA COMMUNICATION LIMITED

Deepak Chaurhary
Managing Director
DIN:08215601

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Notes to the unaudited financial results

(Amounts in INR lakhs, unless otherwise stated)

- 1 These financial results of GRAND FOUNDRY LIMITED ("the Company") has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 along with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 23 October 2026. The statutory auditors have carried out an limited review of the results of the quarter and half year ended September 30, 2026.
- 3 During the period under review, the Promoters ("SAR Televenture Limited"), pursuant to the Share Purchase Agreement dated March 03, 2026, acquired 2,13,51,740 Equity Shares and, further, acquired 910 Equity Shares through the Open Offer dated March 16, 2026, at a price of Rs. 2.50 per Equity Share, thereby aggregating their shareholding to 70.17% and acquiring a controlling/substantial equity stake in Tikona Communication Limited (Formerly known as Grand Foundry Limited), in compliance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
- 4 The Company is engaged in the business of telecom and communication equipment, including cables, optical fiber systems, networking hardware etc. and hence, has only one reporting segment as per IND AS 108 'operating segment'.
- 5 The previous period and year figures have been regrouped/ reclassified wherever necessary.



Date: 23 October, 2026

For and on behalf of Board of Directors
TIKONA COMMUNICATION LIMITED

Tikona Communication Limited

Deepak Chaudhary
Managing Director Signatory
DIN:08215601