

Motorsazan

A public-source investigation of an Iranian diesel-engine manufacturer, with ownership research, screening findings and the evidence behind them.

Identity resolution required. The August 2026 run retained no alerts for Motorsazan itself and three sanctions alerts across two related-party records. Current ownership and control remained unverified.

Assessment snapshot
14 August 2026

Product
Deep Research Report

Report language
English

This historical sample comes from a completed demonstration run using public sources. It is not a current screening result. Findings and source availability may have changed since the assessment date.

Read findings in their entity context

The assessed company and related parties have separate screening records. An alert against a related party is not a designation of Motorsazan. Name matches require identity review, and a no-match result is not a guarantee of safety. Ownership research belongs to Deep Research; it is not included in routine list screening.

Executive summary

Motorsazan Tractor Manufacturing of Iran, national identifier 10200101232, registration number 4064 and ticker خموتور, is reasonably identified as an Iranian diesel-engine manufacturer in Tabriz. Current registry status, shareholder records and ultimate control remain unverified. Recent secondary reporting attributes 7,504,447,174 of 9,300,000,000 shares, reported as 81%, to Iran Tractor Manufacturing Company; this sits alongside unreconciled historical ownership reporting, including a 35% allocation to Astan Quds Razavi in 1386/2007, and a reported 55% capital increase. Iran Tractor is also reported to receive approximately 90% of Motorsazan production, indicating substantial related-party and customer-concentration exposure. Recurrent labor stoppages were reported in late 2021 and early 2022, with no verified remediation, quantified operational effect or final finding. A reported 2022 fuel-pump transaction involving Wytwórnia Sprzętu Komunikacyjnego – Poznań Sp. z o.o. is a trade-compliance lead; reported allegations of

drone diversion, military end use, Motorsazan knowledge and liability remain unconfirmed. Screening retained no sanctions, PEP or criminal-watchlist alert for Motorsazan itself. Separate sanctions alerts were retained for Iran Tractor Manufacturing Company and Astan Quds Razavi and require identifier-level reconciliation before any relationship to Motorsazan is assessed.

Key findings

- Motorsazan Tractor Manufacturing of Iran is reasonably resolved to national identifier 10200101232, registration number 4064 and ticker خموتور, but current corporate status, ownership and ultimate control require primary-source verification.
 - Iran Tractor Manufacturing Company is reported as Motorsazan's majority shareholder and as the recipient of approximately 90% of production, creating substantial related-party and customer-concentration exposure.
 - The ownership chronology remains unreconciled across reported 81%, 83.6%, 84.76% and historical 51%–53% Iran Tractor positions, the historical 35% Astan Quds Razavi allocation, and the reported 55% capital increase.
 - The reported Wytwórnia Sprzętu Komunikacyjnego – Poznań Sp. z o.o. fuel-pump transaction and Polish licensing investigation warrant trade-compliance verification; the reported outcome concerns WSK's former president rather than Motorsazan.
 - Separate sanctions alerts were retained for Iran Tractor Manufacturing Company and Astan Quds Razavi, while no sanctions, PEP or criminal-watchlist alert was retained for Motorsazan itself.
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Risk assessment and recommended action

- **Overall risk:** High
- **Review posture:** Identity Resolution Required
- **Rationale:** The evidence supports enhanced verification because Motorsazan's current ownership and control are not documented through accessible primary records, while reported dependence on Iran Tractor combines potential governance, counterparty and concentration exposure. Related-party screening results require careful entity separation: Iran Tractor Manufacturing Company has retained OFAC SDN and Canada sanctions alerts, and Astan Quds Razavi has a retained OFAC SDN alert. These are related-party referral records, not alerts for Motorsazan. Other retained related-party referrals—Mehr Eghtesad Iranian Investment Fund, Wytwórnia Sprzętu Komunikacyjnego – Poznań Sp. z o.o., Investment and Renovation Organization of Iran, Tractor Casting Company of Iran, Tractor Commercial and After-Sales Services Company, and Tractor Industrial Development Company of Iran—had no retained sanctions, PEP or criminal-watchlist alert. The reported WSK transaction, recurring labor reports and unavailable financial, contractual and transaction evidence further limit assessment of operational and trade-compliance exposure.

Recommended actions

- Obtain current registry extracts and identifier-level records for Motorsazan Tractor Manufacturing of Iran, Iran Tractor Manufacturing Company and Astan Quds Razavi; reconcile legal names, registration details, ownership, control and identifier variations.
- Obtain the latest shareholder register, issuer filing or registry extract for Motorsazan and reconcile the reported 81%, 83.6%, 84.76%, 51%–53% and 35% ownership positions, including the effect of the reported 55% capital increase.
- Review the retained Iran Tractor Manufacturing Company and Astan Quds Razavi sanctions records for ownership, control, transaction or beneficial-interest connections to Motorsazan while maintaining their separation from the assessed subject.
- Obtain audited financial statements, related-party notes, receivables aging, payment records and the Iran Tractor supply agreement to assess pricing, collections, liquidity and concentration exposure.
- Obtain WSK transaction records, product classification, invoices, customs records, end-use documentation, onward-transfer evidence and primary Polish case records; determine whether any record identifies Motorsazan or substantiates military end use.
- Seek records addressing the reported 2021 and 2022 labor stoppages, including remediation, production effect and any final administrative or judicial outcome.

Key limitations

- No accessible current registry extract, complete shareholder register or reconciled ultimate-control record was obtained for Motorsazan.
- Reported ownership percentages, the historical Astan Quds Razavi position and post-capital-increase ownership effects are not reconciled through documented transfers, dilution, restructuring or cap tables.
- Audited financial statements, receivables aging, payment performance, related-party balances, guarantees, covenants and contract terms were unavailable.
- The WSK matter is reported through secondary sources; product model, quantity, transaction documentation, end use, onward transfer and primary legal records were unavailable.
- Labor reporting does not establish settlement, employer liability, production impact or a final legal finding.
- Related-party screening alerts require identifier-level reconciliation and cannot be treated as alerts for Motorsazan.

Assessment scope

- **Assessed record:** Motorsazan Tractor Manufacturing of Iran
- **Entity type:** company
- **Jurisdiction:** Iran

- **Public identifier:** 10200101232
- **Known website:** <https://motorsazan.ir>
- **Report language:** en
- **Method:** Public-source corporate and risk research, followed by separate deterministic sanctions, PEP and criminal-watchlist screening for the assessed record and eligible evidence-backed related-party referrals.

Structured screening summary

The assessed subject and every discovered related party below were screened as separate identity records. A related-party alert is not a subject alert and must not be merged without identifier-level reconciliation. Alert counts are shown as sanctions / PEP / criminal watchlists.

Record	Role	Screened at (UTC)	Variants	Alerts (S / P / C)	Result
Motorsazan Tractor Manufacturing of Iran	Assessed subject	2026-08-14T07:00:26.689022Z	17	0 / 0 / 0	No retained alerts in this screening run
Iran Tractor Manufacturing Company	Related-party referral	2026-08-14T07:23:39.003707Z	9	2 / 0 / 0	Retained alert(s); identity reconciliation required
Astan Quds Razavi	Related-party referral	2026-08-14T07:24:19.980942Z	13	1 / 0 / 0	Retained alert(s); identity reconciliation required
Mehr Eghtesad Iranian Investment Fund	Related-party referral	2026-08-14T07:24:50.769422Z	10	0 / 0 / 0	No retained alerts in this screening run
Wytwórnia Sprzętu Komunikacyjnego – Poznań Sp. z o.o.	Related-party referral	2026-08-14T07:25:38.116254Z	14	0 / 0 / 0	No retained alerts in this screening run
Investment and Renovation Organization of Iran	Related-party referral	2026-08-14T07:26:35.874124Z	17	0 / 0 / 0	No retained alerts in this screening run
Tractor Casting Company of Iran	Related-party referral	2026-08-14T07:27:27.830833Z	15	0 / 0 / 0	No retained alerts in this screening run
Tractor Commercial and After-Sales Services Company	Related-party referral	2026-08-14T07:28:32.960750Z	22	0 / 0 / 0	No retained alerts in this screening run
Tractor Industrial Development Company of Iran	Related-party referral	2026-08-14T07:29:22.966600Z	14	0 / 0 / 0	No retained alerts in this screening run

Retained alerts requiring identity reconciliation

- **Iran Tractor Manufacturing Company — OFAC Sanctions:** Matched entity: IRAN TRACTOR MANUFACTURING COMPANY; Identification: IRAN TRACTOR MANUFACTURING (A.K.A.); 25041; IRAN TRACTOR MANUFACTURING (A.K.A.); Entity Id: 25041; Identity Id: 16745;

Programs: IFSR; SDGT; Lists: SDN List; Types: Block; Authority: US Treasury OFAC

- **Iran Tractor Manufacturing Company — Canada Sanctions:** Matched entity: Iran Tractor Manufacturing Company; Identification: 28; Measures: Iran; Dates: 2016-02-05; Authority: Global Affairs Canada Consolidated Sanctions List
- **Astan Quds Razavi — OFAC Sanctions:** Matched entity: ASTAN QUDS RAZAVI; Identification: ASTAN QODS RAZAVI (A.K.A.); 30842; ASTAN QODS RAZAVI (A.K.A.); Entity Id: 30842; Identity Id: 22526; Programs: IRAN-EO13876; Lists: SDN List; Types: Block; Authority: US Treasury OFAC

Identity and corporate network

Identity resolution and aliases

Available records reasonably resolve the subject as the Iranian public company **شرکت موتورسازان تراکتورسازی ایران**, commonly rendered as **Motorsazan Tractor Manufacturing of Iran**. Public company-profile material associates the entity with national identifier **10200101232**, registration number **4064**, and ticker **خمتور**. The company's official domain identifies a Motorsazan diesel-engine manufacturer in Tabriz, Iran ([official domain](#); company-profile record; [market profile](#)).

Relevant aliases and search variants are **Motorsazan Company**, **Iran Motorsazan Company**, **Motorsazan Tractor Manufacturing of Tabriz**, **شرکت موتورسازان تراکتورسازی ایران**, **شرکت موتورسازان تراکتور سازی ایران**, **تراکتور سازی ایران**, **خمتور**, and **تراکتور سازی ایران**. Reporting on a transaction involving WSK Poznań uses the name "Iran Motorsazan Company." On the matching business description and product context, this is likely the same entity; however, the accessible reporting provides no primary legal-entity identifier for the transaction ([Reuters, 18 July 2024](#); [PAP, 18 July 2024](#)).

The reviewed evidence does not directly confirm the current legal form, active registry status, or current registered particulars through an accessible primary registry extract. The official website was not directly accessible during review, and the indexed Codal financial-statement page could not be opened. Secondary identity records are therefore not treated as a complete current corporate extract ([official domain](#); [indexed Codal statement](#)).

Operating context

Secondary company history describes Motorsazan as originating as a project within the Tractor Manufacturing of Iran complex to supply engines to Iran Tractor. It further states that the business separated from the parent group, obtained an independent operating licence in **1371**, and was admitted to the public market in **1386** ([company history](#)).

Reported operating scope includes three-, four-, and six-cylinder diesel and gas engines for agricultural equipment, vehicles, industrial applications, pumps, generators, and road-construction machinery. Public commercial material also describes sales through representatives and directly to industrial buyers, with exports among the stated activities ([official domain](#); [commercial profile](#)).

The public-admission date is inconsistent across the reviewed material. One company history gives **1386**, whereas an indexed profile states that Motorsazan was accepted under ticker **خمتور** in **1381**. This difference has not been reconciled against a primary exchange or issuer record (company history; market profile).

Ownership and control chronology

The following reported interests are retained by source date and are not combined into a single current ownership figure:

Date or period	Reported holder and percentage	Evidence status
Government resolution dated 1386/04/27	Astan Quds Razavi: 35% of Motorsazan shares allocated for transfer	Verified at resolution level. The resolution states that the shares were to be transferred and that Astan Quds would replace the relevant specialised parent company as shareholder (<u>government resolution</u>).
2014-10-11 / 1393-era reporting	Iran Tractor: 51%; Astan Quds Razavi: 34.5%	Reported. The market article identifies both as principal shareholders (<u>Bourse News</u>).
Late 2021 / early 2022 reporting	Iran Tractor: more than 53%; Astan Quds Razavi: 34%	Reported. The source describes ownership in the context of labour reporting and cannot verify a current register position (<u>Gunaz</u>).
1403/8 analyst presentation	Iran Tractor: 81%	Reported. This is a dated percentage in earlier analyst material, but the source is secondary rather than a primary register (<u>analyst presentation</u>).
URL-dated 1404/6/5 shareholder table	Iran Tractor: 7,504,447,174 of 9,300,000,000 shares, reported as 81%; two investment funds are listed at approximately 1% each and other shareholders at approximately 17.3%	Reported. This is recent direct-shareholding evidence, but remains a secondary table and does not separately list Astan Quds Razavi (<u>shareholder table</u>).
Unclear or undated secondary profiles	Iran Tractor: more than 83.6% or 84.76%	Reported; date unresolved. The figures may reflect different reporting dates, capital denominators, or stale information (<u>company profile</u> ; <u>market page</u>).

The reported **81%** Iran Tractor holding supports an inference of direct control at the relevant reporting date, but does not identify Iran Tractor’s ultimate beneficial owners or any natural-person UBO. The historical structure—approximately **51%–53%** for Iran Tractor and **34%–35%** for Astan Quds Razavi—differs from the later reported **81%** Iran Tractor holding. No reviewed source documents a sale, transfer, dilution, restructuring, or other event reconciling these positions.

Reported capital history includes a **55% increase from 6,000,000 million rial to 9,000,000 million rial on 1403/12/27**, followed by an increase from **9,300,000 million rial to 14,415,000 million rial**, registered in **1405/01** and funded from retained earnings (Databourse; Seday-e Bourse). The available material does not resolve whether shareholders participated pro rata, whether Iran Tractor’s percentage changed, or how Astan Quds Razavi’s historical interest was disposed of or diluted. A dated post-increase cap table and current shareholder register remain required.

Governance and related corporate entities

A corporate-change notice dated **1403/12/18** identifies representatives of five Tractor-related companies in Motorsazan's board and executive structure:

- **Tractor Casting Company of Iran** — representative reported as board chair.
- **Tractor Commercial and After-Sales Services Company** — representative reported as board vice chair.
- **Tractor Industrial Development Company of Iran** — representative reported as a director.
- **Urmia Tractor Company** — representative reported as a director.
- **Azerbaijan Diesel Automakers Company** — representative reported as director and chief executive.

The notice associates these appointments with national identifier **10200101232** and registration number **4064**. As it is an aggregator record rather than a directly opened primary filing, the appointments remain reported rather than independently verified (reported corporate notice).

The concentration of representatives from Tractor-related entities supports an inference of coordinated Tractor-group governance or influence over Motorsazan. It does not show that each named affiliate is a shareholder, subsidiary, nominee, or commonly controlled entity of Motorsazan.

Iran Tractor is also reported as Motorsazan's principal customer, with approximately **90% of production** reportedly supplied to it; this is a production-concentration estimate, not a verified measure of revenue, receivables, or contractual commitments (commercial profile). The ownership and customer relationship creates potential related-party contracting exposure, but the reviewed evidence provides no basis to infer improper conduct, non-arm's-length pricing, or contractual breach.

The WSK Poznań counterparty matter is addressed as a trade-compliance issue elsewhere in the report. For identity purposes, the available reporting supports only the qualified name match described above; it is not evidence of Motorsazan ownership, control, or liability.

UBO assessment and evidence limitations

The corporate map should distinguish: (1) Iran Tractor's reported direct holding, as set out above; (2) Astan Quds Razavi's historical **35%** allocation in the **1386/2007** resolution and subsequent reported **34%–34.5%** interest; (3) governance influence indicated by representatives of five Tractor-related companies; (4) reported commercial dependence on Iran Tractor; and (5) ultimate control, which remains unverified beyond Iran Tractor.

The supplied Iran Tractor profile refers to Investment and Renovation Organization of Iran (**IDRO**) as a former direct holder of approximately **42.45%** of Iran Tractor, and to Mehr Eghtesad Iranian Investment Fund and a Saipa-related consortium in subsequent privatisation history. These are historical upstream leads only; the available material does not demonstrate that any currently controls Iran Tractor or Motorsazan (Iran Tractor profile).

No natural-person UBO has been identified. The current shareholders and control chain of Iran Tractor, the continuing status of Astan Quds Razavi's historical interest, the ownership status of the five board-representative affiliates, and the effects of Motorsazan's capital increases remain unresolved. The indexed **1403/12/30** financial statement was located but could not be directly accessed, preventing verification of related-party disclosures and other current corporate particulars ([indexed Codal statement](#)).

This assessment relies on official-domain excerpts, secondary company and market profiles, public shareholder tables, a government resolution, an indexed issuer-record reference, and reported corporate notices and counterparty reporting. Inaccessible primary records and undated secondary percentages are not treated as definitive evidence of current ownership.

Compliance and partner risk

Trade compliance, export controls and end-use

Evidence scope and overall assessment

This assessment covers publicly described products and export activity, the reported WSK Poznań transaction, dual-use and military-end-use allegations, customs and enforcement indicators, sanctions-evasion hypotheses, and material partner relationships. Reviewed evidence comprises official-domain material, corporate and market publications, public-source media reporting, and quoted prosecutorial information.

Motorsazan Tractor Manufacturing of Iran is publicly described as a civilian diesel-engine manufacturer serving agricultural, vehicle, industrial, generator and road-machinery applications. The principal compliance lead is a reported 2022 sale of fuel pumps by WSK Poznań to Motorsazan, linked to a Polish investigation concerning allegedly unauthorized export of dual-use products. Available records do not establish that Motorsazan was charged, knowingly diverted the pumps, supplied military end users, or participated in sanctions evasion. Its reported relationship with Iran Tractor also presents customer-concentration and related-party contracting risk.

Material trade and partner signals

Signal	Entity role and product/transaction	Date or period	Source type	Evidentiary status
Civilian and potentially controlled product scope	Motorsazan — Iranian manufacturer of three-, four- and six-cylinder diesel engines for agricultural machinery, vehicles, industrial equipment, pumps, generators and road machinery.	Undated product material; official-domain excerpt retrieved 14 August 2026	Official company-domain indexed material; secondary market description (Motorsazan ; Nabzebourse)	Self-reported and secondary descriptions support civilian applications; they do not identify a military product or customer.

Signal	Entity role and product/transaction	Date or period	Source type	Evidentiary status
Reported export activity	Motorsazan — manufacturer and reported exporter of engines and related products; a secondary report states that 1402 annual exports were approximately IRR 5.33 billion.	Iranian financial year 1402; report published 15 September 2025	Secondary commercial and market report (CHN)	Reported. No foreign buyer, destination, distributor, agent, customs declaration, or transaction documentation was identified.
Reported cross-border sale	WSK Poznań — Polish manufacturer/exporter; Motorsazan — reported Iranian buyer/recipient. Product: fuel pumps reportedly sold for tractor use.	In or around 2022; exact shipment date, model, and quantity unknown	PAP report relaying Radio Zet and quoting the Polish National Prosecutor's Office; Reuters coverage (PAP ; Reuters, 18 July 2024)	Reported transaction, not directly verified through primary trade records. Reviewed material does not identify Motorsazan as exporter, charged party, or confirmed diverter.
Export authorization issue	WSK Poznań — reported exporter from Poland. The Polish prosecutor reportedly investigated export without the required Ministry of Development and Technology authorization of fuel pumps considered capable of civilian or military application.	Investigation reportedly commenced 1 July 2022 and transferred to the National Prosecutor's Office on 19 September 2022	PAP report quoting the Polish National Prosecutor's Office (PAP)	Reported enforcement allegation concerning WSK Poznań. This is not a finding against Motorsazan and does not show that the pumps were unlawfully imported into Iran.
Alleged military/end-use diversion	Motorsazan — reported intermediary recipient; unnamed Iranian facilities — alleged downstream users; Russia — alleged purchaser of completed drones. Product: fuel pumps allegedly redirected from tractor use to Iranian Shahed-136 drone production.	Alleged chain associated with the 2022 transaction; reported 18–19 July 2024 and again on 11 September 2025	Radio Zet allegation relayed by PAP and Reuters; later Polish media report (PAP ; Reuters, 19 July 2024; Głos Wielkopolski)	Reported allegation and unresolved inference. The prosecutor reportedly found no confirmation of military use of the specific pumps and stated that the case did not concern drones. WSK denied the allegation, stating that the pumps were diesel-powered and too heavy for aircraft. No downstream facility or Russian buyer was named.
Reported foreign enforcement outcome	WSK Poznań's former president — reported defendant in the Polish export/licensing matter; Motorsazan is not reported as a defendant.	Investigation reportedly closed 27 December 2024; later hearing and sentence reported in 2025	Secondary Polish legal/news report; no primary judgment located (Głos Wielkopolski)	Reported procedural outcome. The reported suspended sentence and fine concern the former WSK president, rather than Motorsazan, and do not prove onward diversion, military end use, sanctions evasion, or Motorsazan liability.

Signal	Entity role and product/transaction	Date or period	Source type	Evidentiary status
Direct control and customer dependence	Iran Tractor Manufacturing Company — reported direct controlling shareholder and principal customer of Motorsazan. A dated secondary table lists 7,504,447,174 of 9,300,000,000 shares, reported as 81%; another commercial report estimates that approximately 90% of Motorsazan production is supplied to Iran Tractor.	Share table dated 1404/6/5; customer-concentration period not stated; commercial report published 15 September 2025	Secondary analyst presentation and commercial market report (share table ; CHN)	Reported fact with unresolved currentness. The relationship supports concentration and related-party contracting risk, but does not indicate improper conduct, contractual breach, or payment default.
Governance links to Tractor-group affiliates	Tractor Casting Company of Iran — reported Motorsazan board-chair representative; Tractor Commercial and After-Sales Services Company — reported vice-chair representative; Tractor Industrial Development Company of Iran and Urmia Tractor Company — reported board representatives; Azerbaijan Diesel Automakers Company — reported chief-executive representative.	Corporate notice dated 1403/12/18; published 5 March 2025	Secondary corporate-notice aggregator (Rasmio)	Reported governance relationship. It supports coordinated Tractor-group management but does not prove that each affiliate owns Motorsazan, is under common control, or participated in the WSK transaction.

Separate compliance assessment

Export control and dual-use

PAP reported that the Polish National Prosecutor's Office investigated the export from Poland of fuel pumps without required authorization. The prosecutor reportedly characterized the products as capable of civilian and military application and stated that certain transactions in such products may require authorization ([PAP](#)).

Radio Zet, as relayed by PAP and Reuters, identified WSK Poznań as the seller of fuel pumps to Motorsazan for tractor use in or around 2022 ([PAP](#); [Reuters](#)).

The evidence does not resolve the pump model, technical classification, tariff or export-control code, quantity, invoice, export license, end-use certificate, customs declaration, consignee documentation, or Motorsazan compliance correspondence. Accordingly, it remains unknown whether the specific shipment required a license, whether a license was sought, or whether Motorsazan knew of any licensing deficiency.

Military end use and diversion

Media reporting described an alleged chain from WSK Poznań to Motorsazan, then to Iranian drone-production facilities, with completed drones allegedly acquired by Russia. The downstream facilities and buyers were not named ([PAP](#); [Reuters](#)).

This narrative is contradicted by the prosecutor's reported statement that there was no confirmation that the specific pumps were used for military drones and that drones were not part of the case. WSK denied supplying the Iranian arms industry and stated that the pumps were diesel-powered and unsuitable for aircraft ([PAP](#); [Reuters](#)).

The diversion narrative is therefore a material end-use risk lead, rather than an established fact. No reviewed source identifies Motorsazan's knowledge, intent, onward transfer, military end user, drone application, or liability.

Customs

No reviewed excerpt identifies customs misdeclaration, tariff misclassification, smuggling, concealment, false origin, transshipment, customs seizure, or a customs penalty involving Motorsazan, WSK Poznań, or the reported fuel-pump transaction.

The reported absence of a Polish export authorization is an export-control allegation, not in itself a customs finding. Customs records, import declarations, shipping documents, and end-use documentation remain outstanding.

Enforcement

The Polish National Prosecutor's Office reportedly conducted an investigation involving WSK Poznań following materials supplied by Poland's Internal Security Agency. Later Polish media reported an indictment and a suspended custodial sentence plus fine for WSK's former president ([PAP](#); [Głos Wielkopolski](#)).

The later outcome rests on secondary media reporting; no primary indictment or court judgment was located in the reviewed material. The reported action concerns WSK Poznań and its former president. No accessible source identifies Motorsazan as charged, sanctioned, fined, or subject to a final enforcement finding.

Sanctions-evasion indicators

If independently substantiated, the alleged WSK–Motorsazan–Iranian drone-production–Russia chain could indicate a potential diversion or third-country end-use scenario. However, reviewed material does not identify concealment, false documentation, intermediary layering, sanctions circumvention, deliberate evasion, or a sanctions-control violation by Motorsazan.

No downstream military facility, Russian purchaser, shipment route, payment channel, intermediary, end-use certificate, or transfer record was identified. The reported trade allegation is not treated as a sanctions-list match, designation, legal conclusion, or finding against Motorsazan.

Partner-risk assessment and follow-up

The reported 81% direct shareholding by Iran Tractor and estimated 90% production concentration indicate dependency and related-party contracting risk. Complete ownership chronology and percentage discrepancies are addressed in the ownership analysis; transfers, dilution, restructuring, denominator changes, and the historical Astan Quds Razavi position remain unreconciled ([share table](#); [Nabzebourse market page](#); [BourseNews](#)).

Documentary follow-up should obtain the current shareholder register; Iran Tractor supply agreement; customer and receivables concentration data; payment-performance records; related-party approvals; the WSK pump model and classification; export and customs records; end-use

certifications; onward-transfer evidence; and any primary Polish indictment or judgment. The WSK matter should be addressed as a counterparty- and transaction-level compliance referral, not as proof of diversion, military end use, sanctions evasion, or wrongdoing by Motorsazan.

Adverse media, regulatory and operational evidence

Scope. Reviewed evidence identifies labor-related reporting concerning the Motorsazan factory in Tabriz and a later Polish export-compliance matter involving WSK Poznań, a reported foreign counterparty. The WSK matter is not a regulatory action against Motorsazan.

Chronology

- **November 2021 — exact-entity labor reporting.** Labor-oriented sources reported that workers at the Motorsazan Tractor Manufacturing facility in Tabriz undertook a week-long stoppage over low wages and related demands, returned following management promises, and later stated that those promises had not been implemented. The reports name the Motorsazan factory and its location, supporting attribution to the resolved subject, although they provide no national identifier. ([Gunaz](#); [WP Iran](#))
- **4 December 2021 — exact-entity labor reporting.** ILNA reported that the executive secretary of the Tabriz House of Labour identified Motorsazan Tractor Manufacturing among local units facing labor problems and called for a workers' council and implementation of job classification. This reflects labor-side concerns; the reviewed reporting provides no final administrative or judicial determination of employer liability or statutory violation. ([ILNA](#))
- **29 January–1 February 2022 — exact-entity labor reporting.** ILNA reported a renewed work stoppage at the named Motorsazan Tractor Manufacturing factory in Tabriz, following alleged non-implementation of commitments on wage increases, job classification, a workers' council, productivity payments, job security, and contract-status conversion. The report stated that officials were negotiating. Other labor-oriented reporting described several days of action and referred to an earlier production stoppage. ([ILNA](#); [Gunaz](#); [WP Iran](#))

Available reports conflict as to whether the February action was in its third or fourth day and may describe a renewed phase of the November dispute rather than a separate incident. The reviewed sources do not resolve settlement, implementation of commitments, or any final labor finding. ([Gunaz](#); [Gunaz](#); [WP Iran](#))

The repeated reporting supports an inference of recurring labor tension and possible short-term production disruption at the Tabriz facility. Independent operational or regulatory records were not identified to quantify the duration or financial impact of any disruption.

- **18 July 2024 — regulatory evidence concerning WSK Poznań, not Motorsazan.** PAP reported that the Poznań branch of Poland's National Prosecutor's Office was investigating the export from Poland, without required authorization, of fuel pumps classified as products with civilian and military applications. The prosecutor reportedly stated that there was no confirmation that the specific products had been used in military drones. ([PAP](#))

PAP and Reuters, attributing the transaction description to Radio Zet, reported that WSK Poznań sold fuel pumps to “Iran Motorsazan Company” or “Motorsazan Company” for tractor use. The name and business description are consistent with the resolved subject; however, accessible materials contain no Motorsazan national identifier, transaction documents, or primary record naming the resolved legal entity. Attribution to Motorsazan therefore remains reported rather than directly verified. ([PAP](#); [Reuters, 18 July 2024](#))

- **19 July 2024 — counterparty denial and alleged end-use chain.** Reuters reported that WSK Poznań denied that its parts were used in Iranian combat drones, stating that the pumps were too heavy for aircraft and used diesel rather than aviation fuel. The Polish prosecutor’s reported position was that the investigation concerned export authorization and had not confirmed military or drone use. ([Reuters](#))

The asserted chain from WSK to Motorsazan, then to unnamed Iranian drone facilities and ultimately Russian purchasers, remains an allegation of possible onward diversion. No named downstream facility or Russian buyer was identified, and reviewed evidence does not establish Motorsazan’s knowledge, participation, diversion, military end use, or liability. ([PAP](#); [Reuters](#))

- **27 December 2024 and reported 2025 proceedings — WSK Poznań and former executive, not Motorsazan.** Głos Wielkopolski later reported that the investigation ended on 27 December 2024, an indictment was filed, and WSK Poznań’s former president received a one-year custodial sentence, suspended for two years, and a fine after seeking voluntary punishment. The report further stated that three other individuals faced charges. ([Głos Wielkopolski](#))

This reported outcome concerns the Polish export/licensing matter and the former WSK president. No primary court judgment was located in the reviewed material; the report neither identifies a charge, conviction, or regulatory finding against Motorsazan nor proves the alleged drone end use. ([Głos Wielkopolski](#))

Evidence assessment and unresolved points

- Labor reports expressly name the Motorsazan Tractor Manufacturing factory in Tabriz and support reported recurring stoppages and unresolved worker demands, but not a final legal or regulatory finding.
- The WSK reports’ references to “Iran Motorsazan Company” or “Motorsazan Company” are a plausible match based on name and business description, but no accessible registration number or transaction record independently verifies the legal entity.
- Reviewed evidence does not resolve whether labor commitments were implemented, whether claims or penalties followed, or whether production and customer deliveries were materially affected.
- No reviewed source identifies Motorsazan as an exporter, charged party, confirmed military end user, confirmed diverter, or participant in the alleged onward transfer of fuel pumps.
- No reviewed source identifies a final court judgment or enforcement action attributable to Motorsazan in connection with either the labor reports or the WSK matter.

Commercial and financial risk

Commercial dependencies and contractual risk

Evidence scope

No primary supply agreement, purchase order, customer approval, invoice, receivables ledger, bank record, payment history or credit evidence was retrieved. Accordingly, payment timing and security, acceptance, delivery, exclusivity, termination, warranty, liability caps, dispute resolution, late-payment charges, liquidated damages and other penalties are unknown. The absence of these records is not evidence of either solvency or insolvency. [Codal indexed filing](#) · [commercial report](#)

Commercial dependencies

Iran Tractor Manufacturing Company is reported to be Motorsazan's majority shareholder and principal customer. A dated secondary shareholder table lists 7,504,447,174 of 9,300,000,000 shares, reported as 81%, while a separate commercial report states that approximately 90% of Motorsazan's production is supplied to Iran Tractor. [Shareholder table](#) · [commercial report](#)

The reported majority ownership, board-level alignment and production concentration indicate customer-concentration, counterparty and potential related-party contracting exposure. The 90% figure measures production rather than verified revenue, receivables or cash collection; no current contract period or minimum-volume commitment was retrieved.

A commercial article reports that Motorsazan obtained a price increase and that the domestic four-cylinder engine price in Dey was 22% above the average level for the financial year through that month. It does not disclose the underlying agreement, pricing formula, duration, approval mechanism or whether the adjustment was fully collected. [Commercial report](#)

Reported ownership figures are inconsistent: sources state 81%, more than 83.6% and 84.76%, whereas historical reporting placed Iran Tractor at approximately 51%–53% and Astan Quds Razavi at approximately 34%–35%. Available records do not reconcile any intervening transfer, dilution, restructuring or denominator change. [Shareholder table](#) · [company profile](#) · [market-data page](#) · [historical market report](#)

Reported financial indicators

A secondary commercial report states that 1402 total sales were approximately IRR 2,704.32 billion, up 59.27% year on year; nine-month net profit was approximately IRR 213.18 billion, up 18%; and 1402 exports were approximately IRR 5.33 billion. These indicators were not tested against an accessible audited statement or cash-flow record. [Commercial report](#)

The same report gives market value above IRR 23 trillion, a P/E ratio of approximately 5.3 and a reported dividend payout of 66%. Another market-data page reports market value of approximately IRR 23.727 trillion, EPS of IRR 346 and a P/E ratio of 4.76. These market and earnings metrics do

not demonstrate liquidity, debt capacity or payment performance. [Commercial report](#) · [market-data page](#)

Motorsazan's capital was reportedly increased by 55%, from approximately IRR 9.3 trillion to IRR 14.415 trillion, from retained earnings and registered in 1405/01. The reviewed evidence does not resolve the effect on shareholder percentages or available cash; a retained-earnings increase is not evidence of cash liquidity. [Capital-history page](#) · [capital-increase report](#)

An indexed, unaudited 12-month financial statement for the year ended 1403/12/30 was located, but its filing page could not be opened. Receivables aging, related-party balances, impairment, debt, guarantees, covenants, cash flow, audit observations and customer-concentration disclosures could therefore not be verified from the underlying statements. [Codal indexed filing](#)

Operational and contingent commercial exposure

Worker and labor-oriented reporting described a week-long production stoppage in November 2021 and renewed stoppages in February 2022 over alleged unimplemented commitments concerning wages, job classification, productivity payments, job security, workers' representation and contract status. Officials were reportedly negotiating, but no settlement, remediation, customer claim or quantified production loss was located. [ILNA](#) · [labor report](#) · [secondary reporting](#)

Repeated stoppages could create delivery, labor-cost and customer-retention exposure, although the evidence neither quantifies the financial effect nor confirms continuing disruption.

PAP and Reuters reported that WSK Poznań sold fuel pumps to Motorsazan for tractor use in or around 2022, in a matter investigated by Polish authorities concerning allegedly unauthorized export of dual-use products. The Polish prosecutor reportedly stated that military or drone use of the specific pumps had not been established. Motorsazan was not identified in the available material as a charged party. [PAP](#) · [Reuters, 18 July 2024](#) · [Reuters, 19 July 2024](#)

This reported transaction may create supply, customs, licensing and counterparty-continuity exposure. No contract claim, seizure, payment disruption, product recall, damages award or regulatory assessment against Motorsazan was identified. A later media report described a suspended sentence and PLN 6,000 fine imposed on WSK Poznań's former president; no primary judgment was retrieved, and the reported penalty concerns the Polish individual rather than Motorsazan. [Głos Wielkopolski](#)

Unresolved financial and contractual matters

No verified financial statements, audit report, payment evidence, receivables aging, financing terms, security package, covenant information, customer approval, contract termination record, alleged liquidated damages, late-payment penalties, court award or other quantified contingent liability attributable to Motorsazan could be retrieved. These evidence gaps prevent a supported assessment of liquidity, solvency, payment performance or the financial amount of any alleged contractual or regulatory exposure.

Chronology of material events

Evidence scope: this chronology records dated events and dated reports in the reviewed public-source records. Approximate dates, allegations, source conflicts, inferences and unresolved matters are identified as such; undated evidence is not treated as a dated event.

- **15 Shahrivar 1366 (Persian calendar; exact Gregorian date not stated):** A secondary market report states that Motorsazan was established to manufacture engines for Iran Tractor. [Source](#)
- **1371 (Persian year; exact date unknown):** A company-profile source reports that Motorsazan received an independent operating licence under its current name after separation from the Tractor group. [Source](#)
- **1381 or 1386 (Persian year; admission year contradicted):** A secondary presentation states that Motorsazan was admitted to the stock exchange under ticker 'خموتور' in 1381, whereas a company profile states that it became a public company in 1386. The reviewed sources do not resolve the admission year. [Presentation](#) · [Company profile](#)
- **27 Tir 1386 / 18 July 2007:** A government resolution allocated **35% of Motorsazan's shares** to Astan Quds Razavi and directed the transferee to replace the relevant state holding companies as shareholder. This verifies a historical allocation only; continuing ownership is unresolved. [Source](#)
- **1393 (Persian year; reported in an article dated 11 October 2014):** A market report identified Iran Tractor as holding approximately **51%** of Motorsazan and Astan Quds Razavi approximately **34.5%**, and described a proposed capital increase of approximately 50%. Implementation and ownership effects were not confirmed. [Source](#)
- **Aban 1400 / approximately November 2021:** Labor-oriented reporting states that Motorsazan workers undertook a week-long stoppage concerning employment security, job classification, wages and the right to organize, and returned after employer promises. Available records do not confirm implementation of those promises. [Source](#)
- **4 December 2021:** ILNA reported that Motorsazan was among Tabriz units experiencing labor problems and that workers sought establishment of a workers' council and implementation of job classification. The report provides no finding of employer liability or legal breach. [Source](#)
- **9 Bahman 1400 / exact Gregorian date not stated:** Secondary reporting stated that a renewed strike began over alleged non-implementation of agreed wage increases and alleged mismanagement. It also referred to the earlier November stoppage and an alleged change of Motorsazan's chief executive. [Source](#)
- **11 Bahman 1400 / 1 February 2022:** ILNA reported a work stoppage at the Motorsazan Tractor factory in Tabriz following alleged failure to implement commitments concerning wages, job classification, a workers' council, productivity payments, job security and contract status;

officials were reportedly negotiating. Other labor-oriented sources described the action respectively as the third and fourth day of a renewed strike. The records may concern the same continuing or renewed dispute, but no outcome is evidenced. [ILNA](#) · [Gunaz](#) · [WP Iran](#)

- **In or around 2022; exact transaction date unknown:** Radio Zet, as relayed by PAP and Reuters, reportedly stated that WSK Poznań sold fuel pumps to Motorsazan for tractor use. The prosecutor had not confirmed alleged onward diversion to Iranian military-drone production or subsequent Russian acquisition. [PAP](#) · [Reuters](#)
- **1 July 2022:** PAP reported that a Polish investigation commenced after material was supplied by Poland's Internal Security Agency. It concerned alleged export from Poland without required authorisation of fuel pumps classified as dual-use products. Motorsazan was not identified as a charged party in the accessible record. [Source](#)
- **19 September 2022:** PAP reported that Poland's National Prosecutor's Office assumed the WSK Poznań investigation. [Source](#)
- **February 2023:** Later reporting stated that prosecutors charged WSK Poznań's former president in connection with the alleged strategic-goods export offence. No accessible primary judgment attributes liability to Motorsazan. [Source](#)
- **18 July 2024:** PAP reported that Poland's National Prosecutor's Office was investigating allegedly unauthorised export of dual-use fuel pumps and expressly stated that use of the specific products in military drones had not been confirmed. The accessible record did not identify Motorsazan as an exporter, charged party or confirmed military end user. [Source](#)
- **19 July 2024:** Reuters reported WSK Poznań's denial that its parts were used in Iranian combat drones and stated that the investigation concerned export-permit issues. Reuters also reported the allegation that the pumps were sold to Motorsazan for tractor use. [Source](#)
- **10 August 2024 / 20 Mordad 1403 (Persian date in the presentation):** A secondary investment presentation reported Iran Tractor as holding **81%** of Motorsazan. This was not reconciled with earlier reports of approximately 51%–53% for Iran Tractor and 34%–35% for Astan Quds Razavi. [Source](#)
- **27 December 2024:** Głos Wielkopolski reported that the WSK Poznań investigation had ended and that an indictment was filed with the Poznań district court. This is secondary reporting; no primary indictment or judgment was located. [Source](#)
- **18 Esfand 1403 (Persian date stated in the notice):** A corporate-notice aggregator reported appointments of representatives of Tractor Casting, Tractor Commercial and After-Sales Services, Tractor Industrial Development, Urmia Tractor and Azerbaijan Diesel Automakers to Motorsazan's board and executive management. This supports a governance link; it is not evidence that each affiliate owns Motorsazan or is under common control with it. [Source](#)
- **5 March 2025:** The indexed corporate notice associated with Motorsazan's national identifier `10200101232` and registration number `4064` was published/indexed on this date. The underlying primary registry filing was not directly opened. [Source](#)

- **5 September 2025 / 5 Shahrivar 1404 (date indicated by the source URL):** A secondary shareholder table listed Iran Tractor with **7,504,447,174 of 9,300,000,000 shares**, reported as **81%**, and did not separately list Astan Quds Razavi. It conflicts with an undated or unclear-date market page reporting **84.76%** for Iran Tractor; the denominator change, block transfer or dilution is unknown. [Source](#) · [Contrasting market page](#)
- **11 September 2025:** Głos Wielkopolski reported that WSK Poznań's former president received a one-year custodial sentence, suspended for two years, and a PLN 6,000 fine after seeking voluntary punishment. The report concerns the Polish export/licensing matter; it does not establish Motorsazan liability, diversion or military end use, and no primary judgment was located. [Source](#)
- **15 September 2025:** A commercial market article reported that Iran Tractor was both Motorsazan's majority shareholder and principal customer, estimating that approximately **90% of Motorsazan's production** was supplied to Iran Tractor. This indicates potential customer concentration and related-party contracting exposure, but the figure was not reconciled to revenue, receivables, payment performance or current contracts. [Source](#)
- **16 Farvardin 1405 or 19 Farvardin 1405 (Persian dates; registration date contradicted):** Secondary capital-history material records a 55% increase from approximately 9.3 billion to 14.415 billion shares/capital; another report states that the increase, from retained earnings, was registered on 19 Farvardin 1405. The sources differ on the relevant date, and the effect on individual shareholder percentages is unknown. [Capital history](#) · [Registration report](#)
- **30 Esfand 1403 / Persian financial year-end; exact Gregorian date not stated:** An unaudited 12-month financial statement for Motorsazan's year ended 30 Esfand 1403 was indexed on Codal. Because the filing page could not be opened, receivables, related-party disclosures, cash flow, audit observations and customer concentration remain unknown. [Source](#)

Contradictions, limitations and next steps

Contradictions and unresolved evidence

- Available records report Iran Tractor Manufacturing Company holding 81% of Motorsazan in a recent dated secondary table, while other sources report more than 83.6% or 84.76% at different or unclear dates. Historical reporting gives approximately 51%–53% for Iran Tractor and approximately 34%–35% for Astan Quds Razavi. No reviewed source records the intervening sale, dilution, transfer, restructuring or denominator change. ([recent share table](#); [market profile](#); [historical ownership report](#))
- The 1386/2007 government resolution records allocation of 35% of Motorsazan shares to Astan Quds Razavi. This is historical allocation evidence only; current ownership is unresolved. ([government resolution](#))

- A reported 55% capital increase from approximately 9.3 billion to 14.415 billion shares or rial capital provides denominator context, but the evidence does not identify proportional participation, any separate transfer, or dilution of the Astan Quds interest. ([capital history](#); [registration report](#))
- November 2021 and February 2022 labor reports may describe a continuing dispute with renewed stoppages rather than separate events. They allege unimplemented commitments and negotiations; settlement, implementation, employer liability and any final legal finding are not evidenced in the reviewed records. ([ILNA](#); [labor reporting](#))
- PAP reported an active Polish investigation and no confirmation that the specific pumps were used for military or drone purposes. A later media report described an indictment and a suspended sentence and fine for WSK's former president. No primary indictment, judgment or expert opinion was located; the reported outcome does not establish Motorsazan liability, onward diversion or military end use. ([PAP](#); [later Polish report](#))
- Iran Tractor is reportedly both majority shareholder and principal customer, with approximately 90% of production supplied to it. This indicates customer-concentration and related-party contracting exposure; production share has not been reconciled to revenue, receivables or payment performance. ([commercial report](#))

Evidence limitations and unknowns

- The subject is reasonably resolved to Motorsazan Tractor Manufacturing of Iran, associated with national identifier 10200101232, registration number 4064 and ticker خموتور. The official website identifies a Tabriz diesel-engine manufacturer, but was not directly accessible; current legal status and corporate particulars therefore rely on secondary material. ([official domain](#); [company profile](#))
- No primary current shareholder register, complete cap table or directly accessible issuer filing was obtained. Ultimate ownership of Iran Tractor and historical upstream relationships remain unresolved.
- Reported representatives of Tractor Casting, Tractor Commercial and After-Sales Services, Tractor Industrial Development, Urmia Tractor and Azerbaijan Diesel Automakers indicate governance or management links, but do not independently demonstrate shareholding, subsidiary status or common control. ([reported corporate notice](#))
- A Codal-indexed 12-month financial statement was located but could not be opened. Receivables, related-party disclosures, audit observations, cash flows, customer concentration and liquidity could not be verified. ([Codal record](#))
- WSK Poznań is reported to have sold fuel pumps to Motorsazan for tractor use in a matter involving alleged unlicensed export of dual-use products. Motorsazan's knowledge, compliance controls, end-use documentation, onward transfer and liability remain unknown. ([PAP](#); [Reuters](#))
- Publicly indexed material describes civilian engine applications and broad import, export and contracting activities, but does not identify current foreign buyers, destinations, distributors, military end users or actual export transactions. ([official domain](#); [market material](#))

Next verification steps

1. Obtain a current primary registry extract, shareholder register, issuer filing and capital history for Motorsazan, including effective dates, share counts and transfer or restructuring documents.
2. Reconcile the 81%, 83.6%+ and 84.76% figures with the historical Astan Quds allocation and later capital increases; determine whether Astan Quds sold, transferred, was diluted or remains a shareholder.
3. Establish Iran Tractor's current ownership and control chain, and determine whether the five named Tractor-group affiliates are shareholders, subsidiaries, commonly controlled entities, nominees or independent companies.
4. Obtain accessible audited financial statements and related-party notes addressing Iran Tractor revenue concentration, receivables ageing, payment performance, impairment, guarantees, liquidity and approval of related-party transactions.
5. Obtain Iran Tractor supply and pricing arrangements, including term, duration, exclusivity, payment security, acceptance, warranty, termination, liability and dispute provisions.
6. Verify implementation of reported labor commitments and whether stoppages resulted in claims, penalties, production disruption, delivery delays or customer disputes.
7. Obtain WSK transaction records, including pump model and classification, quantity, invoices, customs records, end-use certificates, recipient details, onward-transfer evidence and Motorsazan compliance correspondence.
8. Obtain the primary Polish indictment, court judgment and expert evidence, and determine whether any final finding names Motorsazan or establishes military end use or onward diversion.
9. Verify Motorsazan's current export activity, foreign buyers, distributors, agents and transshipment points beyond the reported WSK transaction.
10. Conduct and document separate screening for the subject and the following material public-source relationship referrals: **Iran Tractor Manufacturing Company; Astan Quds Razavi; WSK Poznań; Tractor Casting Company of Iran; Tractor Commercial and After-Sales Services Company; Tractor Industrial Development Company of Iran; Urmia Tractor Company; and Azerbaijan Diesel Automakers Company.**

Source appendix

- صفحه اصلی - شرکت موتورسازان تراکتورسازی ایران — retrieved: 2026-08-14T07:12:08.910348Z; evidence access: search excerpt
- موتورسازان تراکتورسازی ایران - شرکت های بورسی - شرکت های بورسی و فرابورسی (خمتور) — retrieved: 2026-08-14T07:18:39.963406Z; evidence access: search excerpt
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- چهارمین روز اعتصاب کارگران شرکت موتورسازان تراکتورسازی تبریز — retrieved: 2026-08-14T07:08:27.896536Z; evidence access: search excerpt
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- خمتور — retrieved: 2026-08-14T07:18:39.963374Z; evidence access: search excerpt
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- اعتصاب کارگران فولاد بوتیای ایرانیان، تداوم اعتصاب کارگران تراکتورسازی تبریز، اعتراض کارگران شهرداری شوش و کارگران پتروشیمی رازی - حزب کمونیست کارگری ایران — published: 2022-02-01T00:00:00.000Z; retrieved: 2026-08-14T07:13:57.475688Z; evidence access: search excerpt
- "خمتور" و سود سال 93 — published: 2014-10-11T00:00:00.000Z; retrieved: 2026-08-14T07:16:10.818131Z; evidence access: search excerpt
- خبر "بررسی عملکرد و شمارش امواج «خمتور» بزرگترین تولید کننده موتورهای دیزلی و گازسوز در کشور" | سی اچ ان — published: 2025-09-15T00:00:00.000Z; retrieved: 2026-08-14T07:18:39.963387Z; evidence access: search excerpt
- کارگران شرکت موتورسازان تراکتورسازی تبریز باز هم اعتصاب کردند — retrieved: 2026-08-14T07:02:19.651255Z; evidence access: search excerpt
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