



Shaping the Future of

Industrial Automation

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QUARTERLY REPORT
SEPTEMBER 30, 2025

DIRECTORS' REPORT

On behalf of the Board of Directors of TPL Trakker Limited, we are pleased to present the unaudited condensed interim financial statements with the performance review of the Group for the period ended September 30, 2025.

1.ECONOMIC OUTLOOK

Pakistan's economy showed continued stability during Q1 FY 2025-26, supported by prudent monetary management and ongoing reforms. The policy rate remained unchanged at 11%, while the exchange rate stayed broadly stable around PKR 281 per USD. The KSE-100 Index closed at 165,500 (approx.) points, reflecting sustained investor confidence and strong market sentiment.

The automobile sector sustained its recovery, with passenger-car sales rising by roughly 53% year-on-year during the quarter amid improved financing conditions and consumer sentiment. Nonetheless, high input costs, localization gaps, and evolving import and energy policies remain key challenges for the industry.

2.GROUP PERFORMANCE

Business Performance

	Unconsolidated Results for the quarter ended		Consolidated Results for the quarter ended	
	30-Sep-25	30-Sep-24	30-Sep-25	30-Sep-24
	-----PKR in thousand-----			
Turnover - net	280,369	557,357	446,310	709,809
Gross profit	73,275	244,162	106,450	287,292
Operating profit	1,061	122,970	16,950	82,272
Finance cost	(70,470)	(108,411)	(72,525)	(113,806)
(Loss)/profit before taxation	(64,518)	42,113	(51,768)	(18,274)
EPS	(0.41)	0.13	(0.39)	(0.18)

For the quarter ended September 30, 2025, the Company achieved consolidated revenue of PKR 446.31 million, reflecting a decline of 37% from corresponding period last year. This decrease is primarily attributable to the conclusion of the Safe Transport Environment (STE) project. This resulted in a loss before taxation of PKR 51.77 million as compared to PKR 18.27 million in the corresponding period last year.

On a standalone basis, the Company recorded an operating profit of PKR 1.061 million. Going forward, operating performance is expected to improve further, driven by growth in the automobile sector, expansion in IIoT and related segments, and effective implementation of the Company's cost optimization and efficiency enhancement plans.

Outlook – Telematics, IIoT & Trakker Middle East LLC (TME)

The sustained recovery in Pakistan's automobile sector during the quarter provided a favorable environment for the Company's core telematics and IIoT business. The Company continued to enhance its technological capabilities and expand its market footprint, reinforcing its leadership in connected mobility solutions. Management remains confident in the sector's growth potential and is committed to driving innovation, operational excellence, and long-term value creation for all stakeholders.

Outlook – Takker Middle East (TME)

During the period, the Company recorded steady business growth supported by strong client engagement and a healthy deal pipeline. Key contracts were secured with SEBIT LLC, NOON Marketplace, Fast Riders Delivery Services, Dubai Petroleum Establishment and SIRA (Civil Defense). The pipeline remains robust, with major opportunities under execution, including Emirates Transport, Arada, Cheeta Delivery, Moove Limousine, and Hills & Forts. Overall, performance during the quarter reflects solid revenue visibility and sustained momentum in business acquisition.

Outlook – Digital Mapping & Location-Based Services (LBS)

During Q1 FY 2025-26, the Company strengthened its position in the Location Intelligence and Location-Based Services domain through innovation and strategic partnerships. Enhanced mapping and analytics capabilities improved product performance and client value. New collaborations across logistics, retail, and financial sectors expanded market reach, with stronger sales momentum expected in the coming quarters. The Company remains focused on innovation, operational efficiency, and sustainable growth.

Outlook – TPL Security Services

During Q1 FY 2025–26, the Company advanced the integration of TPL Security Services (Pvt) Limited to strengthen its portfolio of technology-driven security and monitoring solutions, enhancing synergies across Telematics, IoT, and digital platforms. TPL Security Services delivered strong performance during the quarter, achieving over 77% revenue growth compared to the corresponding period last year

3.ACKNOWLEDGEMENTS

We would like to thank the shareholders of the Company for the confidence they have placed in us. We also appreciate the valued support and guidance provided by the Securities and Exchange Commission of Pakistan, the Federal Board of Revenue, and the Pakistan Stock Exchange. We would also express our sincere thanks to the employees, strategic partners, vendors, suppliers, and customers for their support in pursuit of our corporate objectives.



Amjad Waqar

Chief Executive Officer



Jameel Yusuf (S.ST)

Chairman

TPL TRAKKER LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
	Note	----- Rupees -----	
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	5	509,499,113	531,463,307
Right-of-use assets		199,425,005	216,595,232
Intangible assets	6	1,283,267,506	1,272,473,994
Long-term investments	7	1,354,589,164	1,354,589,164
Long term advances and deposits		821,063,121	821,097,508
Deferred tax asset		164,055,746	164,055,746
		4,331,899,654	4,360,274,951
CURRENT ASSETS			
Stock-in-trade		309,543,537	309,552,266
Trade debts		349,000,706	329,040,438
Loans, advances, deposits and prepayments		62,439,709	95,455,211
Due from related parties	8	395,036,513	383,982,915
Accrued mark-up		415,159,536	409,985,578
Cash and bank balances		116,235,452	125,830,518
		1,647,415,452	1,653,846,927
TOTAL ASSETS		5,979,315,106	6,014,121,877
EQUITY / EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
285,000,000 ordinary shares of Rs. 10/- each		2,850,000,000	2,850,000,000
Issued, subscribed and paid-up capital		1,872,630,930	1,872,630,930
Capital reserves		202,650,046	202,650,046
Revenue reserve		(9,176,661)	67,030,612
Other component of equity		270,038,234	270,038,234
		2,336,142,549	2,412,349,822
NON-CURRENT LIABILITIES			
Long-term financing		17,063,061	17,063,061
Lease liabilities		25,669,896	166,858,961
		42,732,957	183,922,022
CURRENT LIABILITIES			
Trade and other payables		1,244,389,827	1,239,603,256
Contract liabilities		288,350,861	288,598,284
Short-term borrowings		1,111,187,101	1,010,984,296
Current portion of non-current liabilities		387,390,627	304,316,575
Due to related parties	9	311,731,552	335,540,242
Accrued mark-up		195,953,999	178,409,269
Taxation - net		61,435,634	60,398,111
		3,600,439,600	3,417,850,033
TOTAL EQUITY AND LIABILITIES		5,979,315,106	6,014,121,877
CONTINGENCIES AND COMMITMENTS			
	10	-	-

The annexed notes from 1 to 13 form an integral part of these unconsolidated financial statements.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2025

	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Turnover – net	280,368,919	557,356,599
Cost of sales and services	(207,093,826)	(313,195,056)
Gross profit	73,275,094	244,161,543
Distribution expenses	(15,547,708)	(25,777,508)
Administrative expenses	(56,666,183)	(95,414,185)
Operating profit	1,061,203	122,969,850
Research and development expenses	(11,329,408)	(18,587,909)
Other expenses	-	(603,231)
Finance costs	(70,469,689)	(108,411,306)
Other income	16,219,554	46,745,816
(loss) / profit before taxation	(64,518,341)	42,113,220
Taxation	(11,688,932)	(18,460,737)
(loss) / profit after taxation	(76,207,273)	23,652,483
(loss) / profit per share - basic and diluted	(0.41)	0.13

The annexed notes from 1 to 13 form an integral part of these unconsolidated financial statements.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2025

		Capital reserves		Revenue reserve	Other component of equity	
	Share Capital	Reserve created under scheme of arrangement	Share premium	Accumulated profit	Unrealised gain/ (loss) on investments at FVOCI	Total equity
	Rupees					
Balance as at 01 July 2024	1,872,630,930	146,817,136	55,832,910	136,978,212	295,018,671	2,507,277,859
Total comprehensive income for the year						
Net profit for the year	-	-	-	23,652,483	-	23,652,483
Other comprehensive income	-	-	-	-	-	-
	-	-	-	23,652,483	-	23,652,483
Balance as at 30 September 2024	<u>1,872,630,930</u>	<u>146,817,136</u>	<u>55,832,910</u>	<u>160,630,695</u>	<u>295,018,671</u>	<u>2,530,930,342</u>
Balance as at 01 July 2025	1,872,630,930	146,817,136	55,832,910	67,030,612	270,038,234	2,412,349,822
Total comprehensive loss for the year						
Net loss for the year	-	-	-	(76,207,273)	-	(76,207,273)
Other comprehensive loss	-	-	-	-	-	-
	-	-	-	(76,207,273)	-	(76,207,273)
Balance as at 30 September 2025	<u>1,872,630,930</u>	<u>146,817,136</u>	<u>55,832,910</u>	<u>(9,176,661)</u>	<u>270,038,234</u>	<u>2,336,142,549</u>

The annexed notes from 1 to 13 form an integral part of these unconsolidated financial statements.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2025

	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	(64,518,341)	42,113,220
Adjustment for non-cash charges and other items:		
Depreciation on operating fixed assets	46,963,728	46,736,492
Depreciation on ROUA	17,170,228	14,930,332
Amortization	127,610	160,248
Allowance for expected credit loss (ECL)	5,312,285	5,433,005
Finance costs	70,469,689	108,411,306
Exchange (gain) /loss – net	(503,183)	603,231
Gain on Disposal on PPE	(4,225,000)	(4,062,760)
	<u>135,315,358</u>	<u>172,211,854</u>
Operating profit before working capital changes	<u>70,797,017</u>	<u>214,325,074</u>
(Increase) / decrease in current assets		
Stock-in-trade	(25,140,799)	3,757,787
Trade debts	(19,960,268)	(42,883,838)
Loans, advances, deposits and prepayments	33,015,502	(48,240,311)
Interest accrued	(5,173,958)	(15,999,484)
Due from related parties	(11,053,598)	(2,646,923)
	<u>(28,313,120)</u>	<u>(106,012,770)</u>
Increase / (decrease) in current liabilities		
Trade and other payables	960,195	60,931,528
Due to related parties	(23,808,690)	(1,168,881)
Contract liabilities	(247,423)	(28,088,347)
	<u>(23,095,918)</u>	<u>31,674,299</u>
Cash flows from operations	<u>19,387,979</u>	<u>139,986,603</u>
Payments for:		
Finance costs	(45,078,568)	(79,511,247)
Income taxes	(10,651,409)	(7,656,714)
Long-term deposits	34,387	2,000,000
	<u>(55,695,590)</u>	<u>(85,167,961)</u>
Net cash flows generated from operating activities	<u>(36,307,611)</u>	<u>54,818,642</u>
CASH FLOWS FROM INVESTING ACTIVITIES*		
Purchase of - property, plant and equipment	(7)	(1,045,992)
- intangible assets	(10,921,122)	(11,516,550)
- Sale Proceed on Fixed Assets	4,375,000	4,450,000
Long-term loans	-	479,129
Net cash used in investing activities	<u>(6,546,129)</u>	<u>(7,633,413)</u>
CASH FLOWS FROM FINANCING ACTIVITIES*		
Long-term financing – net	(38,330,866)	(69,592,669)
Lease liabilities repaid	(28,613,266)	(32,301,419)
Short-term financing – net	91,764,650	3,989,397
Net cash used in financing activities	<u>24,820,518</u>	<u>(97,904,691)</u>
Net increase /(decrease) in cash and cash equivalents	<u>(18,033,221)</u>	<u>(50,719,462)</u>
Cash and cash equivalents at the beginning of the period	<u>(657,418,138)</u>	<u>(572,557,066)</u>
Cash and cash equivalents at the end of the period	<u><u>(675,451,359)</u></u>	<u><u>(623,276,528)</u></u>

The annexed notes from 1 to 13 form an integral part of these unconsolidated financial statements.

*No non-cash item is included in investing and financing activities.


CHIEF EXECUTIVE OFFICER


CHIEF FINANCIAL OFFICER


DIRECTOR

TPL TRAKKER LIMITED**NOTES TO THE UNCONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)****FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2025****1. LEGAL STATUS AND OPERATIONS**

1.1 TPL Trakker Limited (the Company) was incorporated in Pakistan as a private limited company on 27 December 2016 under the repealed Companies Ordinance, 1984 [now Companies Act, 2017 (the Act)]. Subsequently in 2018, the Company had changed its status from private limited company to public company and was listed on the Pakistan Stock Exchange Limited. The principal activity of the Company include installation and sale of tracking devices, vehicle tracking and fleet management services. TPL Corp Limited and TPL Holding (Private) Limited are the parent and ultimate parent company respectively of the Company at the reporting date.

1.2 At the time of listing, the Company received Rs. 801.846 million by issuing 66.82 million ordinary shares under Initial Public Offering (IPO). Since, the IPO was bridged by issuance of a short-term commercial paper, the proceeds of IPO paid off the commercial paper, the funds of which has been utilised as follows:

	Disclosed in prospectus	Utilization till date
	-----Rupees-----	
Procurement of CSD Devices	322,983,288	209,717,891
Infrastructure cost: IT capital expenditure	94,782,420	109,790,990
Digital Mapping cost: Computer Equipment	80,000,000	67,900,596
Working Capital: Video Vehicle Telematics & Genset Monitoring Devices	100,914,000	101,135,507
Servicing cost: Commercial paper - Finance cost / discount on par	89,954,292	89,902,179
Payment due to related party: TPL Corp Limited	113,212,000	113,212,000
	<u>801,846,000</u>	<u>691,659,163</u>

1.3 These unconsolidated condensed interim financial statements are the separate condensed interim financial statements of the Company, in which investment in following subsidiaries has been accounted for at fair value.

	Shareholding	
	Sep 30, 2025	June 30, 2025
Subsidiary Companies		
Astra Location Services (ALS) - Indirect	100%	100%
TPL Security Services (Private) Limited (TPLS)	100%	100%
Astra Location Services (Singapore) (ALS) - Direct	100%	100%

2. BASIS OF PREPARATION**2.1 Statement of Compliance**

These unconsolidated condensed interim financial statements of the Company have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34 - 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017;
- Provisions of and directives issued under the Companies Act, 2017 (the Act); and
- Islamic Financial Accounting Standards (IFAS) issued by the Institute of Chartered Accountants of Pakistan as are notified under the Act;

Where the provisions of and directives issued under the Act or IFAS differ with the requirements of IAS 34, the provisions of and directives issued under the Act or IFAS have been followed.

3 NEW ACCOUNTING STANDARDS

3.1 Accounting standards effective for the year

There are certain new standards and amendments that are mandatory for the Company's accounting period beginning on 01 July 2025, but are considered either to be not relevant or to not have any significant effect on the Company's operations and are, therefore, not detailed in these condensed interim financial statements.

3.2 Accounting standards not yet effective

There are certain new standards and amendments to the approved accounting standards that will be mandatory for the Company's accounting periods beginning on / after 01 July 2025. However, the Company expects that these standards will not have any material impact on the future condensed interim financial statements of the Company.

4 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of unconsolidated condensed interim financial statements is in conformity with the accounting and reporting standards as applicable in Pakistan requires the management to make estimates, assumptions and use judgements that affect the application of policies and the reported amount of assets and liabilities and income and expenses.

Estimates and judgements made by management in the preparation of these unconsolidated condensed interim financial statements are the same as those that were applied to the audited annual unconsolidated financial statements of the Company for the year ended June 30, 2025.

The Company's financial risk management objectives and policies are also consistent with those disclosed in the audited annual unconsolidated financial statements of the Company as at and for the year ended June 30, 2025.

		(Unaudited) September 30, 2025 (Rupees)	(Audited) June 30, 2025
5	PROPERTY, PLANT AND EQUIPMENT	Note	
	Operating fixed assets	5.1	509,499,113
5.1	The movement in operating fixed assets during the period / year is as follows:		
	Opening balance		531,463,307
	Add: Additions / transfers from CWIP during the period / year		28,784,100
	Less: Disposals / transfers during the period / year (WDV)		(3,784,566)
	Depreciation charge for the period / year		(46,963,728)
	Closing balance		<u><u>509,499,113</u></u>
			<u><u>531,463,307</u></u>
		(Unaudited) September 30, 2025 (Rupees)	(Audited) June 30, 2025
6	INTANGIBLE ASSETS		
	Intangible assets - operations		1,146,037,402
	Intangible assets under development		137,230,104
		6.1	<u><u>1,283,267,506</u></u>
6.1	Opening balance		1,272,473,994
	Add: Additions during the period / year		10,921,122
			<u>1,283,395,116</u>
	Less: Amortization charge for the period / year		(127,610)
	Closing balance		<u><u>1,283,267,506</u></u>
			<u><u>1,272,473,994</u></u>
		(Unaudited) September 30, 2025 (Rupees)	(Audited) June 30, 2025
7	LONG-TERM INVESTMENTS - at FVOCI		
	Subsidiary companies (wholly owned)		
	Astra Location Services (Singapore) Pte. Limited (ALSS)		467,357,607
	TPL Security Services (Private) Limited (TPLS)		148,549,653
			<u><u>615,907,260</u></u>
	Associate		
	Trakker Middle East LLC		738,681,904
			<u><u>1,354,589,164</u></u>
			<u><u>1,354,589,164</u></u>

TPL TRAKKER LIMITED
Notes to the Unconsolidated Condensed Interim Financial Statements (Unaudited)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2025

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
	Note	Rupees	
8 DUE FROM RELATED PARTIES - unsecured, considered good			
Considered good			
TPL Holdings (Private) Limited		160,841,848	154,941,848
TPL Corp Limited		3,123,175	-
Astra Location Services (Private) Limited		201,036,784	198,662,555
TPL Properties Limited		16,727,513	17,071,319
TPL Life Insurance Limited		13,307,193	13,307,193
	8.1	<u>395,036,513</u>	<u>383,982,915</u>
Considered doubtful			
TPL Tech Pakistan (Private) Limited		42,993,993	42,993,993
TRG Pakistan Limited		9,380,446	9,380,446
TPL Direct Finance (Private) Limited		850,070	850,070
Less: Allowances for ECL		(53,224,509)	(53,224,509)
		<u>-</u>	<u>-</u>
		<u>395,036,513</u>	<u>383,982,915</u>

8.1 There are no major changes in the terms and conditions as disclosed in the audited annual unconsolidated financial statements for the year ended June 30, 2025.

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
		(Rupees)	
9 DUE TO RELATED PARTIES - unsecured			
TPL Insurance Limited		296,526,472	296,417,017
TPL Corp Limited		-	38,648,145
TPL Security Services (Private) Limited		15,205,080	475,080
	9.1	<u>311,731,552</u>	<u>335,540,242</u>

9.1 There are no major changes in the terms and conditions as disclosed in the audited annual unconsolidated financial statements for the year ended June 30, 2025.

10 CONTINGENCIES AND COMMITMENTS

There are no major changes in the terms and conditions as disclosed in the audited annual unconsolidated financial statements for the year ended June 30, 2025.

11 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise of ultimate parent company, parent company, subsidiaries, associates, companies where directors hold common directorship, key management personnel and their close family members and staff retirement benefit funds. Transactions with related parties during the period other than those disclosed elsewhere in these unconsolidated condensed interim financial statements are as follows:

11.1 Transactions during the period:

	-----Unaudited----- September 30, 2025	September 30, 2024 (Rupees)
Name / Relationship		
<u>TPL Holdings (Private) Limited – (Ultimate Parent company) [TPLH]</u>		
Mark-up on current account	4,562,282	14,874,225
Amount received by the Company from TPLH	36,600,000	-
Amount paid / repaid by the Company to TPLH	<u>42,500,000</u>	<u>2,000,000</u>
Parent Company		
<u>TPL Corp Limited – [TPLC]</u>		
Amount paid / repaid by the Company to TPLC	48,000,000	-
Expenses incurred by the Company on behalf of TPLC	2,934,504	-
Mark-up on current account	1,109,169	-
Expenses incurred on behalf of the Company by TPLC	<u>2,934,504</u>	<u>1,052,075</u>

Subsidiary companies

Astra Location Services (Private) Limited [ALS]

Amount paid / repaid by the Company to ALS	1,235,579	-
Services acquired by the Company from ALS	1,667,908	-
Expenses incurred by the Company on behalf of ALS	-	1,820,006

Services acquired by the Company from ALS

529,259	-
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TPL Security Services (Private) Limited [TSS]

Expenses incurred by the Company on behalf of TSS	-	639,226
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Associated companies

TPL Properties Limited [TPLP]

Expenses incurred by the Company on behalf of TPLP	-	646,923
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TPL Insurance Limited [TIL]

Sales	44,275,431	33,712,826
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Expenses incurred by the Company on behalf of TIL

1,977,390	6,613,383
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Expenses incurred by TIL on behalf of the Company

332,177	2,778,521
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11.2 All transactions with related parties are entered into at agreed terms as duly approved by the Board of Directors of the Company. The related parties status of outstanding receivables / payables as disclosed in the respective notes to these unconsolidated condensed interim financial statements.

11.3 Certain employees of the group companies also provide services to the Company and their cost is proportionately charged to the Company on agreed terms. In-addition, certain common expenses (other than salaries and other benefits) are also allocated within the group companies on agreed basis and terms.

12 DATE OF AUTHORIZATION OF ISSUE

These unconsolidated condensed interim financial statements were authorized for issue on **October 29, 2025** by the Board of Directors of the Company.

13 GENERAL

13.1 All figures have been rounded off to the nearest rupee, unless otherwise stated.

13.2 Corresponding figures and balances have been rearranged and / or reclassified, where considered necessary, for the purpose of comparison and better presentation the effects of which are not material.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED
Consolidated Condensed Interim Statement of Financial Position
As at September 30, 2025

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
		Rupees	
ASSETS	Note		
NON-CURRENT ASSETS			
Property and equipment	4	514,164,799	538,515,093
Right-of-use assets		199,425,005	216,595,232
Intangible assets	5	2,376,058,370	2,361,081,067
Long-term investments	6	737,390,244	736,036,898
Long term advances and deposits		48,154,319	48,188,706
Deferred tax asset		251,549,270	251,549,270
		<u>4,126,742,007</u>	<u>4,151,966,266</u>
CURRENT ASSETS			
Stock-in-trade		309,543,537	309,552,268
Trade debts		502,908,022	460,063,546
Loans, advances, deposits and prepayments		73,190,144	107,397,514
Due from related parties	7	197,067,348	187,365,137
Accrued mark-up		415,159,536	409,985,578
Cash and bank balances		118,168,302	135,816,775
		<u>1,616,036,888</u>	<u>1,610,180,818</u>
TOTAL ASSETS		<u><u>5,742,778,895</u></u>	<u><u>5,762,147,084</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Authorized capital			
285,000,000 (June 30, 2025: 285,000,000) ordinary shares of Rs.10/- each		<u>2,850,000,000</u>	<u>2,850,000,000</u>
Issued, subscribed and paid-up capital		1,872,630,930	1,872,630,930
Capital reserves		202,650,046	202,650,046
Revenue reserve		(403,095,963)	(330,434,668)
Other components of equity		<u>272,427</u>	<u>-</u>
		1,672,457,440	1,744,846,308
Non-controlling interest		-	-
		<u>1,672,457,440</u>	<u>1,744,846,308</u>
NON-CURRENT LIABILITIES			
Long-term financing		18,062,536	18,306,179
Lease liabilities		25,669,896	166,858,961
Deferred liability - staff gratuity		14,596,478	14,965,613
		<u>58,328,910</u>	<u>200,130,753</u>
CURRENT LIABILITIES			
Trade and other payables		1,484,590,318	1,475,007,237
Contract liabilities		288,350,861	288,598,283
Short-term borrowings		1,134,903,898	1,034,701,094
Current portion of non-current liabilities		389,739,677	307,056,933
Due to related parties	8	410,554,559	446,010,411
Accrued mark-up		221,897,100	202,437,221
Taxation - net		81,956,134	63,358,844
		<u>4,011,992,547</u>	<u>3,817,170,023</u>
TOTAL EQUITY AND LIABILITIES		<u><u>5,742,778,895</u></u>	<u><u>5,762,147,084</u></u>
CONTINGENCIES AND COMMITMENTS	9		

The annexed notes from 1 to 12 form an integral part of these consolidated condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

CHIEF FINANCIAL OFFICER

DIRECTOR

TPL TRAKKER LIMITED
Consolidated Condensed Interim Statement of Profit or
Loss and other Comprehensive Income (Unaudited)
For the three months period ended September 30, 2025

	Three months period ended	
	September 30, 2025	September 30, 2024
	Rupees	
Turnover – net	446,310,442	709,809,315
Cost of sales and services	(339,860,515)	(422,517,226)
Gross profit	106,449,927	287,292,089
Distribution expenses	(16,667,550)	(31,554,208)
Administrative expenses	(72,831,895)	(173,465,496)
Operating profit	16,950,482	82,272,385
Research and development expenses	(11,912,837)	(22,516,399)
Other expenses	-	(603,231)
Finance costs	(72,525,424)	(113,805,969)
Other income	14,551,645	36,379,239
Share of loss from associate	1,168,482	
(loss) before taxation	(51,767,652)	(18,273,975)
Taxation	(21,078,507)	(19,267,029)
(Loss) for the period	(72,846,159)	(37,541,004)
Items that are or may be reclassified subsequently to profit or loss account:		
Exchange differences on translation of foreign associate	272,427	1,112,042
Unrealised income on investment designated at fair value through OCI - net of tax	184,864	0
Total comprehensive (Loss) for the period	(72,388,868)	(36,428,962)
(Loss) / Profit attributable to:		
Owners of the Parent Company	(72,388,868)	(34,137,610)
Non-controlling interest	-	(3,403,394)
	(72,388,868)	(37,541,004)
Total comprehensive (Loss) attributable to:		
Owners of the Parent Company	(72,252,654)	(33,581,589)
Non-controlling interest	-	(2,847,373)
	(72,252,654)	(36,428,962)
(Loss) per share – basic and diluted	(0.39)	(0.18)

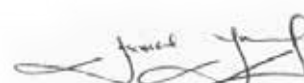
The annexed notes from 1 to 12 form an integral part of these consolidated condensed interim financial statements.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THREE MONTHS ENDED 30 SEPTEMBER 2025

	Capital reserves			Revenue reserve	Other components of equity	Non-controlling interest	Total equity
	Share Capital	Reserve created under Scheme of Arrangement	Share premium	Accumulated loss	Foreign currency translation reserve		
	Rupees						
Note							
Balance as at 01 July 2024	1,872,630,930	146,817,136	55,832,910	(132,921,286)	(117,060,957)	(515,651,290)	1,309,647,443
Total comprehensive loss for the year							
Net loss for the year	-	-	-	(34,137,610)	-	(3,403,394)	(37,541,004)
Other comprehensive loss for the year	-	-	-	-	556,021	556,021	1,112,042
	-	-	-	(34,137,610)	556,021	(2,847,374)	(36,428,962)
Balance as at September 30, 2024	1,872,630,930	146,817,136	55,832,910	(167,058,896)	(116,504,936)	(518,498,664)	1,273,218,481
Balance as at 01 July 2025	1,872,630,930	146,817,136	55,832,910	(330,434,668)	-	-	1,744,846,308
Total comprehensive loss for the year							
Net loss for the year	-	-	-	(72,846,159)	-	-	(72,846,159)
Other comprehensive loss for the year	-	-	-	184,864	272,427	-	457,291
	-	-	-	(72,661,295)	272,427	-	(72,388,868)
Balance as at September 30, 2025	1,872,630,930	146,817,136	55,832,910	(403,095,963)	272,427	-	1,672,457,440

The annexed notes from 1 to 12 form an integral part of these consolidated condensed interim financial statements.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED
Consolidated Condensed Interim Statement of Cash Flows (Unaudited)
For the three months period ended September 30, 2025

September 30, 2025 September 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

	Rupees	Rupees
Loss before taxation	(51,767,652)	(18,273,975)
Adjustment for non-cash charges and other items:		
Depreciation on operating fixed assets	47,607,384	54,701,466
Depreciation on ROUA	17,170,227	14,930,332
Amortization	2,008,907	2,041,545
Expected credit loss (ECL)	5,312,285	6,114,259
Finance costs	72,525,424	113,805,969
Share of loss from associate	(1,168,482)	-
Provision on gratuity	369,134	1,362,508
Loss / (gain) on disposal of property, plant and equipment	(4,225,000)	(4,062,760)
Exchange (gain) / loss – net	(503,183)	(1,943,702)
	<u>139,096,697</u>	<u>186,949,617</u>
Operating profit before working capital changes.	87,329,045	168,675,642
(Increase) / decrease in current assets		
Stock-in-trade	(25,285,803)	2,897,132
Trade debts	(35,880,384)	(2,399,654)
Loans and advances	34,207,370	(42,751,738)
Trade deposits and prepayments	-	-
Interest accrued	(5,173,958)	(15,999,486)
Other receivables	-	-
Due from related parties	(9,702,211)	(2,646,923)
	<u>(41,834,986)</u>	<u>(60,900,669)</u>
Increase in current liabilities		
Trade and other payables	9,583,081	63,410,249
Due to related parties	(35,455,852)	(3,776,315)
Contract liabilities	(247,422)	(28,088,347)
	<u>(26,120,193)</u>	<u>31,545,587</u>
Cash generated from operations	19,373,866	139,320,560
Finance costs	(45,219,154)	(84,863,023)
Income taxes	(11,384,239)	(7,859,954)
Gratuity Paid	(738,269)	(1,540)
Long-term deposits	34,387	2,000,000
	<u>(57,307,275)</u>	<u>(90,724,517)</u>
Net cash generated from operating activities	(37,933,409)	48,596,043

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of - property, plant and equipment	(0)	(12,210,531)
- capital work-in-progress	-	-
- intangible assets	(16,986,210)	(26,290,293)
Sale proceeds from disposal of property, plant and equipment	4,375,000	4,450,000
Long-term loans	-	479,129
Net cash used in investing activities	(12,611,210)	(33,571,695)

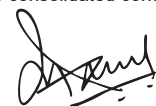
CASH FLOWS FROM FINANCING ACTIVITIES

Long-term financing – net	(38,965,817)	(42,473,290)
Lease liabilities repaid	(28,613,266)	(32,301,419)
Long-term loans – net	-	-
Short-term financing – net	91,764,650	3,989,397
Net cash used in financing activities	24,185,566	(70,785,312)

Net increase/(Decrease) in cash and cash equivalents	(26,359,053)	(55,760,964)
Cash and cash equivalents at the beginning of the period	(647,431,882)	(546,154,467)
Net foreign exchange differences	272,427	413,846
Cash and cash equivalents at the end of the period	<u>(673,518,508)</u>	<u>(601,501,585)</u>

The annexed notes from 1 to 12 form an integral part of these consolidated condensed interim financial statements.


 CHIEF EXECUTIVE OFFICER


 CHIEF FINANCIAL OFFICER


 DIRECTOR

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

1 LEGAL STATUS AND OPERATIONS OF THE GROUP

- 1.1 The Group consists of TPL Trakker Limited (the Holding Company) and its subsidiary companies, TPL Security Services (Private) Limited, Astra Location Services (Singapore) Pte. Limited and Astra Location Services (Private) Limited.

- 1.2 TPL Trakker Limited (The Holding Company)

The Holding Company was incorporated in Pakistan as a private limited company in December 2016 under the repealed Companies Ordinance, 1984 [now Companies Act, 2017 (the Act)]. Subsequently in 2018, the Holding Company had changed its status from private limited company to public company and was listed on the Pakistan Stock Exchange Limited. The Holding Company's registered office is situated at Plot No. 1, Sector #24, near Shan Chowrangi, Korangi Industrial Area, Karachi – 74900. The principal activity of the Holding Company include installation and sale of tracking devices, vehicle tracking and fleet management services. TPL Corp Limited and TPL Holding (Private) Limited are the parent and ultimate parent company respectively of the Holding Company at the reporting date.

- 1.3 TPL Security Services (Private) Limited (TPLS)

TPLS was incorporated in Pakistan as a private limited company in May 2000 under the Act. The registered office of the Company is situated at 20th Floor, Sky Tower-East Wing, Dolmen City, HC-3, Block 4, Abdul Sattar Edhi Avenue, Clifton, Karachi. The principal activity of the Company is to provide security services and other surveillance related services.

- 1.4 Astra Location Services (Private) Limited (ALS)

ALS was incorporated in Pakistan as a private limited Company in Pakistan under the Act. The registered office of the Company is situated at 20th Floor, Sky Tower – East Wing, Dolmen City, HC-3, Block 4, Abdul Sattar Edhi Avenue, Clifton, Karachi. Currently, the principal activity of the Company include digital mapping and location based services.

- 1.5 Astra Location Services (Singapore) Pte. Limited (ALSP)

ALSP was incorporated in the Republic of Singapore in February 2023. The Company's registered office is situated at 68 Circular Road, #02-01, Singapore. The principal activity of the Company is to act as holding company.

- 1.6 The geographical location and addresses of business units are as under:

Business Units	Address
Regional Office	Tower 75, 4th Floor, L Block, Gulberg III, Kalma Chowk, Main Ferozpur Road, Lahore
Regional Office	10th floor (South) ISE Towers, 55-B, Jinnah Avenue, Blue Area, Islamabad.
Regional Office	Workpad Building, Plot 67, Street 35, I&T Center, Sector G-10/1, Islamabad.
Regional Office	Office No. 2, 4th Floor, Mezan Executive Tower, Liaquat Road, Faisalabad.
Regional Office	House No. 2, Shalimar Colony, Haider Street, Bosan Road, near Northern Bypass, Multan
Regional Office	2nd Floor, Plot # 15/5, Railway Cooperative Housing Society, Main Auto Bhan Road Latifabad, Hyderabad.

2 STATEMENT OF COMPLIANCE

These consolidated condensed interim financial statements of the Group for the quarter year ended September 30, 2024 have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34 - 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017;
- Provisions of and directives issued under the Companies Act, 2017 (the Act); and
- Islamic Financial Accounting Standards (IFAS) issued by the Institute of Chartered Accountants of Pakistan as are notified under the Act.

Where the provisions of and directives issued under the Act or IFAS differ with the requirements of IAS 34, the provisions of and directives issued under the Act or IFAS have been followed.

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

2.1 Material accounting policies and changes therein

2.1.1 Accounting standards effective for the year

There are certain new standards and amendments that are mandatory for the Group's accounting period beginning on 01 July 2024, but are considered either to be not relevant or to not have any significant effect on the Group's operations and are, therefore, not detailed in these condensed interim financial statements.

2.1.2 Accounting standards not yet effective

There are certain new standards and amendments to the approved accounting standards that will be mandatory for the Group's accounting periods beginning on / after 01 July 2025. However, the Group expects that these standards will not have any material impact on the future condensed interim financial statements of the Group.

3 BASIS OF CONSOLIDATION

These condensed interim consolidated financial statements include the condensed interim financial statements of the Holding Company and the condensed interim financial statements of subsidiary companies from the date on which control of the subsidiary companies by the Holding Company commences until the date control ceases. The condensed interim financial statements of the subsidiary companies are incorporated on a line-by-line basis and the investment held by the Holding Company is eliminated against the corresponding share capital and pre-acquisition reserve of subsidiary companies in these consolidated condensed interim financial statements.

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
	Note	Rupees	
4 PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	4.1	514,164,799	538,515,093
		<u>514,164,799</u>	<u>538,515,093</u>
4.1 The movement in operating fixed assets during the period is as follows:			
Opening balance		536,627,649	613,767,057
Add: Additions / transfers from CWIP during the period / year		28,929,100	127,736,905
Less: Disposals / transfers during the period / year (WDV)		(3,784,566)	(15,158,893)
Depreciation charge for the period / year		<u>(47,607,384)</u>	<u>(187,829,976)</u>
Closing balance		<u>514,164,799</u>	<u>538,515,093</u>
		(Unaudited) September 30, 2025	(Audited) June 30, 2025
	Note	Rupees	
5 INTANGIBLE ASSETS			
Intangible assets - operations		1,171,086,157	1,173,095,064
Intangible assets under development		<u>1,204,972,213</u>	<u>1,187,986,003</u>
	5.1	<u>2,376,058,370</u>	<u>2,361,081,067</u>
5.1 Opening balance		2,361,081,067	2,565,992,941
Add: Additions during the period / year		16,986,210	90,606,974
Less: Disposal during the period / year			<u>(287,352,668)</u>
		<u>2,378,067,277</u>	<u>2,369,247,247</u>
Less: Amortization charge for the period / year		<u>(2,008,907)</u>	<u>(8,166,180)</u>
Closing balance		<u>2,376,058,370</u>	<u>2,361,081,067</u>

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
		Rupees	
6 LONG-TERM INVESTMENTS	Note		
Associate - at equity method			
Trakker Middle East LLC	6.1	736,181,441	735,012,959
Related party - at FVOCI			
TPL Properties Limited		1,208,803	1,023,939
		<u>737,390,244</u>	<u>736,036,898</u>

6.1 Trakker Middle East LLC (TME)

Opening balance	(735,012,959)	(749,342,212)
Share of loss from associate	(1,168,482)	14,329,253
Closing balance	<u>(736,181,441)</u>	<u>(735,012,959)</u>

		(Unaudited) September 30, 2025	(Audited) June 30, 2025
		Rupees	
7 DUE FROM RELATED PARTIES	Note		
Considered good		-	
TPL Holdings (Private) Limited		160,841,848	154,391,016
TPL Corp Limited		3,123,175	-
TPL Properties Limited		17,806,250	18,146,300
TPL Life Insurance Limited		13,307,193	13,307,193
TPL Insurance Limited		1,080,882	574,628
TPL Development (Private) Limited.		908,000	946,000
	7.1	<u>197,067,348</u>	<u>187,365,137</u>
Considered doubtful			
TPL Tech Pakistan (Private) Limited		42,993,993	42,993,993
TRG Pakistan Limited		9,380,446	9,380,446
TPL Direct Finance (Private) Limited		850,070	850,070
Less: Allowance for ECL		(53,224,509)	(53,224,509)
		<u>-</u>	<u>-</u>
		<u>197,067,348</u>	<u>187,365,137</u>

7.1 There are no major changes in the terms and conditions as disclosed in the audited annual consolidated financial statements for the year ended June 30, 2025.

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
		Rupees	
8 DUE TO RELATED PARTIES - unsecured	Note		
Parent Company:			
- TPL Corp Limited		103,596,879	139,790,047
Associates:			
- TPL Insurance Limited		304,306,398	303,504,282
- TPL Life Insurance Limited		2,651,282	2,716,082
	8.1	<u>410,554,559</u>	<u>446,010,411</u>

8.1 There are no major changes in the terms and conditions as disclosed in the audited annual consolidated financial statements for the year ended June 30, 2025.

9 CONTINGENCIES AND COMMITMENTS

There are no major changes in the terms and conditions as disclosed in the audited annual consolidated financial statements for the year ended June 30, 2025.

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

10 TRANSACTIONS WITH RELATED PARTIES

Related parties of the Group comprise of holding company, associates, directors, suppliers and key management personnel. Transactions with related parties and associated undertakings during the period, other than those which have been disclosed elsewhere in these consolidated condensed interim financial statements, are as follows:

10.1 Transactions during the period:

	(Unaudited)	
	September 30, 2025	September 30, 2024
	Rupees	
Name / Relationship		
<u>TPL Holdings (Private) Limited – (Ultimate Parent company) (TPLH)</u>		
Amount paid / repaid by the Company to TPLH	42,500,000	2,000,000
Amount received by the Company from TPLH	36,600,000	-
Mark-up on current account	4,562,282	14,874,225
Parent Company		
<u>TPL Corp Limited – [TPLC]</u>		
Amount paid / repaid by the Company to TPLC	51,150,000	3,500,000
Expenses incurred by the Company on behalf of TPLC	6,279,652	1,052,075
Mark-up on current account	1,109,169	-
Expenses incurred on behalf of the Company by TPLC	2,129,977	3,062,325
Associated companies		
<u>TPL Properties Limited [TPLP]</u>		
Amount received by the Company from TPLP	343,806	-
Markup on current account	597,156	
Expenditure incurred / paid by TPLP on behalf of the Company	-	646,923
<u>TPL Insurance Limited [TIL]</u>		
Sales	46,497,404	33,712,826
Expenditure incurred / paid by TIL on behalf of the Company	332,177	2,778,521
Amount received by the company from TIL	1,623,812	1,200,000
Paid by the the company to TIL	-	15,000,000
Markup on current account	11,754,668	18,594,957
Expenses incurred by the Company on behalf of TPLC	1,977,390	6,613,383

**Notes to the Consolidated Condensed
Interim Financial Statements (Unaudited)
For the three months period ended September 30, 2025**

Staff retirement benefit

TPL Trakker Limited - Provident fund employer contribution

7,052,077

6,006,368

Key management personnel

Salaries and other benefits

19,931,198

17,245,996

Post employment benefits

998,710

899,739

- 10.2 All transactions with related parties are entered into at agreed terms as duly approved by the Board of Directors of the Group. The related parties status of outstanding receivables / payables as disclosed in the respective notes to these consolidated condensed interim financial statements.
- 10.3 Certain employees of the group companies also provide services to the Company and their cost is proportionately charged to the Group on agreed terms. In-addition, certain common expenses (other than salaries and other benefits) are also allocated within the group companies on agreed basis and terms.

11 DATE OF AUTHORIZATION OF ISSUE

These consolidated condensed interim financial statements were authorized for issue on October 29, 2024 by the Board of Directors of the Group.

12 GENERAL

- 12.1 Corresponding figures have been rearranged, wherever necessary, however, there are no material reclassifications to report.
- 12.2 All figures have been rounded off to the nearest rupee, unless otherwise stated.



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

TPL TRAKKER LIMITED

Pattern of Shareholding

As On 30/09/2025

<---- HAVING SHARES ---->				
NO. OF SHAREHOLDERS	From	To	SHARES HELD	PERCENTAGE
383	1	100	6672	0.0036
424	101	500	190347	0.1016
252	501	1000	241771	0.1291
439	1001	5000	1273254	0.6799
147	5001	10000	1211721	0.6471
67	10001	15000	871598	0.4654
53	15001	20000	982999	0.5249
33	20001	25000	791459	0.4226
18	25001	30000	519137	0.2772
15	30001	35000	494217	0.2639
13	35001	40000	490175	0.2618
8	40001	45000	335988	0.1794
16	45001	50000	794473	0.4243
7	50001	55000	372836	0.1991
5	55001	60000	294138	0.1571
1	60001	65000	65000	0.0347
2	65001	70000	134500	0.0718
4	70001	75000	292059	0.1560
4	75001	80000	310610	0.1659
5	80001	85000	419825	0.2242
2	85001	90000	180000	0.0961
1	90001	95000	94500	0.0505
17	95001	100000	1698640	0.9071
3	100001	105000	313980	0.1677
1	115001	120000	120000	0.0641
2	120001	125000	248900	0.1329
1	135001	140000	140000	0.0748
2	145001	150000	300000	0.1602
2	150001	155000	307000	0.1639
1	165001	170000	167809	0.0896

2	170001	175000	344900	0.1842
3	195001	200000	600000	0.3204
1	210001	215000	215000	0.1148

NO. OF SHAREHOLDERS	<---- HAVING SHARES ---->		SHARES HELD	PERCENTAGE
	From	To		
1	245001	250000	250000	0.1335
1	300001	305000	302823	0.1617
1	305001	310000	308510	0.1647
1	320001	325000	325000	0.1736
1	415001	420000	416638	0.2225
1	450001	455000	454000	0.2424
1	495001	500000	500000	0.2670
1	510001	515000	513500	0.2742
1	580001	585000	581747	0.3107
1	640001	645000	643035	0.3434
2	655001	660000	1316000	0.7028
1	810001	815000	812800	0.4340
1	895001	900000	898000	0.4795
1	945001	950000	949832	0.5072
2	995001	1000000	2000000	1.0680
1	1175001	1180000	1176675	0.6284
1	1495001	1500000	1498000	0.7999
1	1665001	1670000	1667000	0.8902
1	1995001	2000000	2000000	1.0680
1	2225001	2230000	2227650	1.1896
1	2495001	2500000	2500000	1.3350
1	3750001	3755000	3752000	2.0036
1	5770001	5775000	5774000	3.0834
1	8330001	8335000	8333000	4.4499
1	15620001	15625000	15621787	8.3422
1	117615001	117620000	117617588	62.8087
1962	Company ' Total		187263093	100.0000

TPL TRAKKER LIMITED

Category of Shareholders

As On 30/09/2025

Particulrs	No of Folio	Balance Share	Percentage
SPONSORS, DIRECTORS, CEO AND CHILDREN	3	3	0.0000
ASSOCIATED COMPANIES	4	118852588	63.4682
MODARABAS, MUTUTAL AND OTHER FUNDS	8	30380287	16.2233
GENERAL PUBLIC (LOCAL)	1767	20431796	10.9107
GENERAL PUBLIC (FOREIGN)	170	4630092	2.4725
OTHERS	10	12968327	6.9252
Company Total	1962	187263093	100.0000



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