



القابضة  
(ش.م.ك.ع)

Date: 04 November 2024

M/S . / Bursa Kuwait Company

Greetings,

**Subject: Financial results for the third quarter of the financial year 2024 for Humansoft Holding for the period that ended on 30/09/2024 And Announcement of the date of the Analysts/Investors Conference Call**

We would like to inform you that the Board of Directors of the company approved in its meeting held on 04/11/2024 the financial statements for the third quarter of the financial year 2024 that ended on 30/09/2024. In this respect, kindly find attached Appendix 10 about "disclosure of material information" form and the Interim Financial Statements Form.

With reference to the requirements of Bursa rules issued under resolution No. (1) of 2018, and since Humansoft Holding is classified under the Premier Market, we are pleased to announce that the Analysts/Investors conference call for Q3 2024 is scheduled to be held at 2:00 PM (local time) on Wednesday 06/11/2024. Interested parties can contact Humansoft by email on [investorrelations@human-soft.com](mailto:investorrelations@human-soft.com), in order to receive the invitation and participation details for the aforementioned conference.

Yours Sincerely,

دلال حسن السبتي

رئيس مجلس الإدارة

Dalal Hassan AlSabti

Chairperson of the Board of Directors

التاريخ: 04 نوفمبر 2024

السادة/ شركة بورصة الكويت المحترمين

تحية طيبة وبعد،،

**الموضوع: النتائج المالية للربع الثالث من السنة المالية 2024 لشركة هيومن سوفت القابضة عن الفترة المنتهية في تاريخ 2024/09/30 والإعلان عن موعد مؤتمر المحللين/المستثمرين**

يسرنا إفادتك بأن مجلس إدارة الشركة قد صادق في اجتماعه المنعقد بتاريخ 2024/11/04 على البيانات المالية للربع الثالث من السنة المالية 2024 والذي انتهى في تاريخ 2024/09/30 ونرفق لكم بهذا الخصوص الملحق رقم (10) للإفصاح عن المعلومات الجوهرية ونموذج نتائج البيانات المالية المرحلية للشركات الكويتية.

بالإشارة إلى متطلبات قواعد البورصة الصادرة بموجب القرار رقم (1) لسنة 2018، وحيث أن شركة هيومن سوفت القابضة تم تصنيفها ضمن مجموعة "السوق الأول". فإنه يسر شركتنا الإعلان عن موعد مؤتمر المحللين/المستثمرين (Conference Call) للربع الثالث والذي تقرر انعقاده في تمام الساعة الثانية ظهرا (وفق التوقيت المحلي) من يوم الأربعاء الموافق 2024/11/06، ويمكن للأطراف المهتمة التواصل مع شركتنا بواسطة البريد الإلكتروني التالي:

[investorrelations@human-soft.com](mailto:investorrelations@human-soft.com)، وذلك ليتم تزويدهم بالدعوة

وتفاصيل المشاركة بالمؤتمر المذكور.

وتفضلوا بقبول فائق الإحترام،،،

سجل تجاري رقم: 71382 رأس المال (د.ك): 13,476,607.200 رأس المال المدفوع (د.ك): 13,476,607.200  
تليفون: 22322588 (965) - فاكس: 22322587 (965) - ص.ب: 305 الصفاة 15454 الكويت

[www.human-soft.com](http://www.human-soft.com)

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### Disclosure of Material Information Form

Date	04 November 2024
Name of Listed Company	Humansoft Holding Company K.S.C.P
Material Information	-Approval of the Board of Directors in its meeting on Monday, November 04,2024 of the financial statements of the third quarter that ended on 30/09/2024.
Significant Effect of the material information on the financial position of the company	

Significant Effect on the financial position shall be mentioned if the material information can measure that effect, excluding the financial effect resulting from tenders or similar contracts.

If a Listed Company, which is a member of a Group, disclosed some material information related to it and has Significant Effect on other listed companies' which are members of the same Group, the other companies' disclosure obligations are limited to disclosing the information and the financial effect occurring to that company itself. occurring to that company itself.

**Dalal Hassan AlSabti**  
Chairperson of the Board of Directors



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Financial Results Form  
Kuwaiti Company (KWD)

نموذج نتائج البيانات المالية  
الشركات الكويتية (د.ك.)

Company Name	اسم الشركة
HUMANSOFT HOLDING CO. KSCP.	هيومن سوفت القابضة ش.م.ك.ع

Third quarter results Ended on	2024-09-30	نتائج الربع الثالث المنتهي في
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Board of Directors Meeting Date	2024-11-04	تاريخ اجتماع مجلس الإدارة
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Required Documents	المستندات الواجب إرفاقها بالنموذج
Approved financial statements. Approved auditor's report This form shall not be deemed to be complete unless the documents mentioned above are provided	نسخة من البيانات المالية المعتمدة نسخة من تقرير مراقب الحسابات المعتمد لا يعتبر هذا النموذج مكتملاً ما لم يتم إرفاق هذه المستندات

التغيير (%)	فترة التسعة أشهر المقارنة	فترة التسعة أشهر الحالية	البيان
Change (%)	Nine Month Comparative Period	Nine Month Current Period	Statement
	2023-09-30	2024-09-30	
-3.5 %	30,210,072	29,141,689	صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
-3.6 %	225	217	ربحية (خسارة) السهم الأساسية والمخفضة Basic & Diluted Earnings per Share
-0.6 %	109,075,218	108,411,731	الموجودات المتداولة Current Assets
-1.5 %	155,949,059	153,560,898	إجمالي الموجودات Total Assets
2.0 %	34,157,748	34,826,004	المطلوبات المتداولة Current Liabilities
4.0 %	40,649,667	42,261,540	إجمالي المطلوبات Total Liabilities
-3.5 %	115,299,392	111,299,358	إجمالي حقوق الملكية الخاصة بمساهمي الشركة الأم Total Equity attributable to the owners of the Parent Company
0.5 %	57,775,977	58,071,066	إجمالي الإيرادات التشغيلية Total Operating Revenue
-3.4 %	31,992,360	30,892,690	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)
N/A – لا ينطبق	لا توجد خسائر متراكمة No Accumulated Loss	لا توجد خسائر متراكمة No Accumulated Loss	الخسائر المتراكمة / رأس المال المدفوع Accumulated Loss / Paid-Up Share Capital



البيان	الربع الثالث الحالي	الربع الثالث المقارن	التغيير (%)
Statement	Third quarter Current Period	Third quarter Comparat Period	Change (%)
	2024-09-30	2023-09-30	
صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company	9,210,072	10,373,168	-11.2 %
ربحية (خسارة) السهم الأساسية والمخفضة Basic & Diluted Earnings per Share	69	77	-10.4 %
إجمالي الإيرادات التشغيلية Total Operating Revenue	18,035,360	17,726,614	1.7 %
صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)	9,687,068	10,863,910	-10.8 %

• Not Applicable for first Quarter

• لا ينطبق على الربع الأول

سبب ارتفاع/انخفاض صافي الربح (الخسارة)	Increase/Decrease in Net Profit (Loss) is due to
يعود الانخفاض في الربح خلال فترة التسعة أشهر المنتهية في 30 سبتمبر 2024 مقارنة بنفس الفترة من العام السابق بشكل رئيسي إلى ارتفاع المصاريف في التسعة الأشهر الأولى من العام 2024 مقارنة بالتسعة الأشهر الأولى من العام 2023.	The decrease in profit during the nine months period ended on 30 September 2024, compared with the same period in the previous year, is mainly due to higher expenses in the first nine months of 2024 compared with the first nine months of 2023.

بلغ إجمالي الإيرادات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)	NIL - لا يوجد	Total Revenue realized from dealing with related parties (value, KWD)
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بلغ إجمالي المصروفات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)	314,477 د.ك	Total Expenditures incurred from dealing with related parties (value, KWD)
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Auditor Opinion		رأي مراقب الحسابات
1.	Unqualified Opinion <input checked="" type="checkbox"/>	1. رأي غير متحفظ
2.	Qualified Opinion <input type="checkbox"/>	2. رأي متحفظ
3.	Disclaimer of Opinion <input type="checkbox"/>	3. عدم إبداء الرأي
4.	Adverse Opinion <input type="checkbox"/>	4. رأي معاكس

In the event of selecting item No. 2, 3 or 4, the following table must be filled out, and this form is not considered complete unless it is filled.

بحال اختيار بند رقم 2 أو 3 أو 4 يجب تعبئة الجدول التالي، ولا يعتبر هذا النموذج مكتملاً ما لم يتم تعبئته

N/A – لا ينطبق	نص رأي مراقب الحسابات كما ورد في التقرير
N/A – لا ينطبق	شرح تفصيلي بالحالة التي استدعت مراقب الحسابات لإبداء الرأي
N/A – لا ينطبق	الخطوات التي ستقوم بها الشركة لمعالجة ما ورد في رأي مراقب الحسابات
N/A – لا ينطبق	الجدول الزمني لتنفيذ الخطوات لمعالجة ما ورد في رأي مراقب الحسابات



Corporate Actions		استحقاقات الأسهم (الإجراءات المؤسسية)	
النسبة	القيمة		
N/A – لا ينطبق	N/A – لا ينطبق	توزيعات نقدية	Cash Dividends
N/A – لا ينطبق	N/A – لا ينطبق	توزيعات أسهم منحة	Bonus Share
N/A – لا ينطبق	N/A – لا ينطبق	توزيعات أخرى	Other Dividend
N/A – لا ينطبق	N/A – لا ينطبق	عدم توزيع أرباح	No Dividends
N/A – لا ينطبق	N/A – لا ينطبق	علاوة الإصدار	زيادة رأس المال
		Issue Premium	Capital Increase
N/A – لا ينطبق	N/A – لا ينطبق		تخفيض رأس المال
			Capital Decrease

ختم الشركة Company Seal	التوقيع Signature	المسمى الوظيفي Title	الاسم Name
		رئيس مجلس الإدارة	دلال حسن السبتي

**INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION TO  
THE BOARD OF DIRECTORS OF HUMANSOFT HOLDING COMPANY K.S.C.P.**

*Introduction*

We have reviewed the accompanying interim condensed consolidated statement of financial position of Humansoft Holding Company K.S.C.P. ("the Parent Company") and subsidiaries (together referred to as "the Group") as at 30 September 2024, and the related interim condensed consolidated statement of profit or loss, the interim condensed consolidated statement of profit or loss and other comprehensive income for the three-month and nine-month periods then ended and the related interim condensed consolidated statement of changes in equity and the interim condensed consolidated statement of cash flows for the nine-month period then ended. The Parent Company's management is responsible for the preparation and presentation of this interim condensed consolidated financial information in accordance with International Accounting Standard 34, "Interim Financial Reporting" ("IAS 34"). Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

*Scope of Review*

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information is not prepared, in all material respects, in accordance with IAS 34.

*Report on other Legal and Regulatory Requirements*

Furthermore, based on our review, the interim condensed consolidated financial information is in agreement with the books of account of the Parent Company. We further report that to the best of our knowledge and belief, we have not become aware of any violations of the Companies Law No. 1 of 2016 and its executive regulations, as amended, or the Parent Company's Memorandum of Incorporation and Articles of Association, as amended, during the nine-month period ended 30 September 2024 that might have had a material effect on the business of the Parent Company or on its financial position.

We further report that, during the course of our review, to the best of our knowledge and belief, we have not become aware of any violations of the provisions of Law No 7 of 2010, as amended, concerning the Capital Markets Authority and its related regulations during the nine-month period ended 30 September 2024 that might have had a material effect on the business of the Parent Company or on its financial position.



**Bader A. Al-Wazzan**

**Licence No. 62A**

**Deloitte & Touche - Al-Wazzan & Co.**

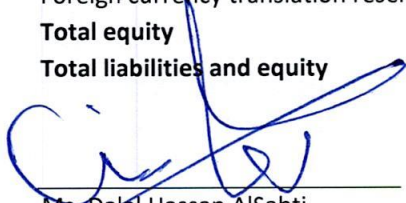
Kuwait

04 November 2024



## Interim condensed consolidated statement of financial position (Unaudited) as at 30 September 2024

		Kuwaiti Dinars		
		30 September 2024	31 December 2023	30 September 2023
	Notes	(Unaudited)	(Audited)	(Unaudited)
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and bank balances	3	70,987,820	75,245,933	60,142,783
Trade and other receivables	4	37,417,363	24,959,613	48,921,540
Inventories		-	-	4,165
Investment in associates		6,548	6,683	6,730
		<u>108,411,731</u>	<u>100,212,229</u>	<u>109,075,218</u>
<b>Non-current assets</b>				
Right-of-use assets		504,389	590,505	619,210
Property and equipment	6	37,791,406	39,551,827	39,374,414
Intangible assets	7	6,853,372	6,869,034	6,880,217
		<u>45,149,167</u>	<u>47,011,366</u>	<u>46,873,841</u>
<b>Total assets</b>		<u>153,560,898</u>	<u>147,223,595</u>	<u>155,949,059</u>
<b>LIABILITIES AND EQUITY</b>				
<b>Current liabilities</b>				
Trade and other payables		338,992	530,952	231,402
Accrued expenses and other liabilities		6,093,241	5,454,752	4,938,085
Lease liabilities		121,384	116,157	195,913
Deferred income	8	28,144,956	7,024,891	28,113,572
Retentions payable		127,431	152,951	157,053
Current portion of long-term debts		-	-	521,723
		<u>34,826,004</u>	<u>13,279,703</u>	<u>34,157,748</u>
<b>Non-current liabilities</b>				
Lease liabilities		427,642	559,156	418,876
Provision for staff indemnity		7,007,894	6,518,175	6,073,043
		<u>7,435,536</u>	<u>7,077,331</u>	<u>6,491,919</u>
<b>Total liabilities-</b>		<u>42,261,540</u>	<u>20,357,034</u>	<u>40,649,667</u>
<b>Equity</b>				
Share capital	9	13,476,607	12,834,864	12,834,864
Share premium		1,512,000	1,512,000	1,512,000
Statutory reserve		9,894,240	9,894,240	9,894,240
Voluntary reserve		6,418,432	6,418,432	6,112,840
Treasury shares	16	(288,877)	(288,877)	(288,877)
Treasury shares reserve		564,013	564,013	564,013
Retained earnings		79,709,105	95,917,043	84,654,411
Foreign currency translation reserve		13,838	14,846	15,901
<b>Total equity</b>		<u>111,299,358</u>	<u>126,866,561</u>	<u>115,299,392</u>
<b>Total liabilities and equity</b>		<u>153,560,898</u>	<u>147,223,595</u>	<u>155,949,059</u>

  
 Ms. Dalal Hassan AlSabti  
 Chairperson

The accompanying notes 1 to 17 form an integral part of this interim condensed consolidated financial information.



Interim condensed consolidated statement of profit or loss (Unaudited)  
For the period from 1 January 2024 to 30 September 2024

		Kuwaiti Dinars			
		Three months period ended 30 September		Nine months period ended 30 September	
Notes		2024	2023	2024	2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue		18,035,360	17,726,614	58,071,066	57,775,977
Cost of operations	10	(2,950,739)	(2,539,582)	(12,035,477)	(10,826,868)
Gross profit		15,084,621	15,187,032	46,035,589	46,949,109
General and administrative expenses	11	(4,875,427)	(3,558,212)	(14,938,169)	(14,501,028)
Selling expenses	12	(1,172,333)	(1,342,893)	(2,311,427)	(2,531,934)
Finance charges		(10,129)	(22,936)	(30,722)	(91,425)
Other income		660,336	600,919	2,137,419	2,167,638
<b>Profit before contribution to Kuwait Foundation for Advancement of Sciences ("KFAS"), National Labour Support Tax ("NLST"), Zakat and Directors' remuneration</b>		9,687,068	10,863,910	30,892,690	31,992,360
Contribution to KFAS		(98,216)	(111,827)	(314,234)	(324,282)
NLST		(269,614)	(268,428)	(844,086)	(859,432)
Zakat		(109,166)	(110,487)	(342,681)	(348,574)
Directors' remuneration		-	-	(250,000)	(250,000)
<b>Profit for the period</b>		<b>9,210,072</b>	<b>10,373,168</b>	<b>29,141,689</b>	<b>30,210,072</b>
<b>Basic and diluted earnings per share (fils)</b>	13	<b>69</b>	<b>77</b>	<b>217</b>	<b>225</b>

The accompanying notes 1 to 17 form an integral part of this interim condensed consolidated financial information.

