

Date: 11 February 2026

التاريخ: 11 فبراير 2026

M/S./ Boursa Kuwait

Greetings,

المحترمين

السادة/ شركة بورصة الكويت

تحية طيبة وبعد،،

Financial results for period ending 31/12/2025 and announcing the date of the analyst / investor conference.

النتائج المالية عن الفترة المنتهية في تاريخ 2025/12/31 والإعلان عن

موعد مؤتمر المحللين/المستثمرين

We would like to inform you that Humansoft's Board of Directors in its meeting held on 11 February 2026 Approved the consolidated financial statements for the financial year ended 31/12/2025. In this respect, kindly find attached Appendix 10 of Chapter 10 "Disclosure of Material information" Form and the "Financial Results Form-Kuwaiti Company (KWD)".

يسرنا إفادتكم بأن مجلس إدارة الشركة في اجتماعه المنعقد بتاريخ 11 فبراير 2026 قد صادق على البيانات المالية المجمعة للسنة المالية المنتهية بتاريخ 2025/12/31 وترفق لكم بهذا الخصوص الملحق رقم (10) للإفصاح عن المعلومات الجوهرية من الكتاب العاشر - الإفصاح والشفافية ونموذج نتائج البيانات المالية السنوية للشركات الكويتية.

With reference to the requirements of Boursa rules issued under resolution No. (1) of 2018, we are pleased to announce the date of the Analyst/Investor Financial year 2025 Conference Call is scheduled to be held at 2:00 PM (local time) on Sunday 15/02/2026. Interested parties can communicate with Humansoft by email on

بالإشارة إلى متطلبات قواعد البورصة الصادرة بموجب القرار رقم (1) لسنة 2018، فإنه يسر شركتنا الإعلان عن موعد مؤتمر المحللين/المستثمرين (Conference Call) للسنة المالية المنتهية 2025/12/31 والذي تقرر انعقاده عن تمام الساعة الثانية ظهرا (وفق التوقيت المحلي) من يوم الاحد الموافق 2026/02/15، ويمكن للأطراف المهتمة التواصل مع شركتنا بواسطة البريد الإلكتروني التالي: investorrelations@human-soft.com، وذلك ليتم تزويدهم بالدعوة وتفاصيل المشاركة بالمؤتمر المذكور.

investorrelations@human-soft.com, in order to provide them with the invitation and participation details for the aforementioned conference call.

وتفضلوا بقبول فائق الاحترام،،،

Yours Sincerely,

طارق فهد العثمان

رئيس مجلس الإدارة

Tareq Fahad AlOthman

Chairman of the Board of Directors

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

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Disclosure of Material Information Form

Date	11 February 2026
Name of Listed Company	Humansoft Holding company K.S.C.P
Material Information	<p>- Approval of the Board of Directors in its meeting on Wednesday, February 11, 2026, of the financial statements for the fiscal year ending 31 December 2025.</p> <p>- The Board of Directors recommended to the Annual General Meeting Distribution of cash dividends for the fiscal year ending 31 December 2025 at the rate of 275 % of the nominal value of the share (i.e. 275 fils per share).</p>
Significant Effect of the material information on the financial position of the company	No Effect

Significant Effect on the financial position shall be mentioned if the material information can measure that effect, excluding the financial effect resulting from tenders, practices, and 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 disclosure obligation of the other Listed Companies is limited to disclosing the information and the financial effect occurring to that company itself.

The issuer of this disclosure bears full responsibility for the soundness, accuracy, and completeness of the information contained therein. The issuer acknowledges that it has assumed Care of a Prudent Person to avoid any misleading, false, or incomplete information. The Capital Markets Authority and Boursa Kuwait Securities Exchange shall have no liability whatsoever for the contents of this disclosure. This disclaimer applies to any damages incurred by any Person as a result of the publication of this disclosure, permitting its dissemination through their electronic systems or websites, or its use in any other manner.

Tareq Fahad AlOthman
Chairman of the Board of Directors



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

Financial Year Ended on	2025-12-31	نتائج السنة المالية المنتهية في
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Board of Directors Meeting Date	2026-02-11	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 (%)	السنة المقارنة	السنة الحالية	البيان
Change (%)	Comparative Year	Current Year	Statement
	2024-12-31	2025-12-31	
-11.2%	39,991,361	35,524,379	صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
-11.1%	298	265	ربحية (خسارة) السهم الأساسية والمخفضة Basic & Diluted Earnings per Share
-7.8%	99,316,204	91,549,636	الموجودات المتداولة Current Assets
-7.4 %	143,822,180	133,158,612	إجمالي الموجودات Total Assets
-1.6 %	13,911,877	13,695,736	المطلوبات المتداولة Current Liabilities
3.5 %	21,684,754	22,441,244	إجمالي المطلوبات Total Liabilities
-9.4 %	122,137,426	110,717,368	إجمالي حقوق الملكية الخاصة بمساهمي الشركة الأم Total Equity attributable to the owners of the Parent Company
-2.0 %	79,160,708	77,573,742	إجمالي الإيرادات التشغيلية Total Operating Revenue
-11.7 %	42,295,782	37,362,127	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

التغيير (%)	الربع الرابع المقارن	الربع الرابع الحالي	البيان
Change (%)	Fourth quarter Comparison Year	Fourth quarter Current	Statement
	2024-12-31	2025-12-31	
-7.6 %	10,849,672	10,019,727	صافي الربح (الخسارة) الخاص بمساهمي الشركة الأم Net Profit (Loss) represents the amount attributable to the owners of the parent Company
-7.4 %	81	75	ربحية (خسارة) السهم الأساسية والمخفضة Basic & Diluted Earnings per Share
-3.2 %	21,089,642	20,416,016	إجمالي الإيرادات التشغيلية Total Operating Revenue
-10.0 %	11,403,092	10,266,067	صافي الربح (الخسارة) التشغيلية Net Operating Profit (Loss)

• Not Applicable for first Quarter

• لا ينطبق على الربع الأول

Increase/Decrease in Net Profit (Loss) is due to	سبب ارتفاع/انخفاض صافي الربح (الخسارة)
The decrease in profit during the financial year 2025, compared with previous financial year 2024, is mainly due to lower revenues and higher expenses in the year 2025 compared with the year 2024.	يعود الانخفاض في الربح بالسنة المالية 2025 مقارنة بالسنة المالية السابقة 2024 بشكل رئيسي إلى انخفاض الإيرادات وارتفاع المصاريف في العام 2025 مقارنة بالعام 2024.

Total Revenue realized from dealing with related parties (value, KWD)	لا يوجد - NIL	بلغ إجمالي الإيرادات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)
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Total Expenditures incurred from dealing with related parties (value, KWD)	449,360 د.ك	بلغ إجمالي المصروفات من التعاملات مع الأطراف ذات الصلة (المبلغ د.ك.)
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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 بحالة 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

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Corporate Actions		استحقاقات الأسهم (الإجراءات المؤسسية)	
النسبة	القيمة		
275%	36,883,916.025 د.ك	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	زيادة رأس المال	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	طارق فهد العثمان

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF HUMANSOFT HOLDING COMPANY K.S.C.P.

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Humansoft Holding Company K.S.C.P. (the "Parent Company") and its subsidiaries (together referred to as "the Group"), which comprise the consolidated statement of financial position as at 31 December 2025, and the consolidated statement of profit or loss, consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), as applicable to audits of consolidated financial statements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter	How our audit addressed the key audit matter
<p>Revenue recognition</p> <p>The Group recognized revenue from higher education services amounting to KD 77,573,742 during the year ended 31 December 2025.</p> <p>Revenue from higher education services is recognized on a straight-line basis over the period of time the services are rendered. The Group's accounting policy related to revenue recognition is set out in note 2.13.</p> <p>Under ISAs, there is a presumed risk that revenue may be misstated due to improper recognition of revenue. There is inherently more judgment applied in determining the academic period such as the duration and the availability of resources which would have an impact on the estimated date of the completion of the performance obligation, which drives the amount and timing of revenue to be recognised and consequently this increases the level of audit effort required. Accordingly, we have considered this as a key audit matter.</p>	<p>Our audit procedures included, inter alia, the following:</p> <ul style="list-style-type: none"> • obtaining an understanding of the significant revenue processes and identifying the relevant controls, IT systems and reports; • evaluating the internal controls, including automated controls, related to revenue recognition to determine if they had been appropriately designed and implemented; • testing the operating effectiveness of controls over the recording of revenue transactions; • test of details on a sample basis to determine if revenue was recorded over the period of time the services are rendered; • test of details of deferred revenue to determine the accuracy of the amount recorded and reconciled the debits in the deferred revenue account with the revenue recorded; • performed an analytical review of revenue using the number of students and fees compared to the prior year to identify, understand and corroborate unusual fluctuations, if any. <p>We also assessed the disclosures in the consolidated financial statements relating to this matter against the requirements of IFRS Accounting Standards.</p>



INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF HUMANSOFT HOLDING COMPANY K.S.C.P. (Continued)

Report on the Audit of the Consolidated Financial Statements (Continued)

Other information included in the Parent Company's 2025 Annual Report

Management is responsible for the other information. Other information consists of the information included in the Annual Report of the Group for the year ended 31 December 2025, other than the consolidated financial statements and our auditor's report thereon. We obtained the report of the Parent Company's Board of Directors, prior to the date of our auditor's report, and we expect to obtain the remaining sections of the Annual Report after the date of our auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRS Accounting Standards as issued by the IASB, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF HUMANSOFT HOLDING COMPANY K.S.C.P. (Continued)

Report on the Audit of the Consolidated Financial Statements (Continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the Group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

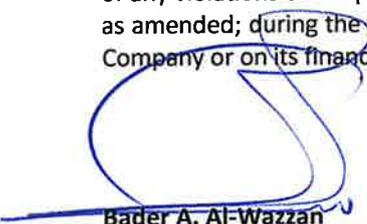
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Furthermore, in our opinion, proper books of account have been kept by the Parent Company and the consolidated financial statements, together with the contents of the report of the Parent Company's Board of Directors relating to these consolidated financial statements, are in accordance therewith. We further report that we obtained all the information and explanations that we required for the purpose of our audit and that the consolidated financial statements incorporate all information that is required by the Companies Law No. 1 of 2016 and its executive regulations, as amended; and by the Parent Company's Memorandum of Incorporation and Articles of Association, as amended; that an inventory was duly carried out; and that, to the best of our knowledge and belief, no violations of the Companies Law No. 1 of 2016 and its executive regulations, as amended; or of the Parent Company's Memorandum of Incorporation and Articles of Association, as amended, have occurred during the year ended 31 December 2025 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 audit, 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, concerning the Capital Markets Authority and its related regulations, as amended; during the year ended 31 December 2025 that might have had a material effect on the business of the Parent Company or on its financial position.



Bader A. Al-Wazzan

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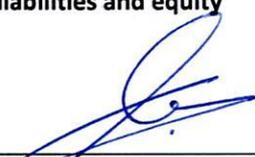
Deloitte & Touche - Al-Wazzan & Co.

Kuwait

11 February 2026

Consolidated Statement of Financial Position as at 31 December 2025

	Notes	Kuwaiti Dinars	
		2025	2024
ASSETS			
Current assets			
Cash and bank balances	4	67,007,011	74,286,447
Trade and other receivables	5	24,542,625	25,029,757
		<u>91,549,636</u>	<u>99,316,204</u>
Non-current assets			
Right-of-use assets	7	360,861	475,683
Property and equipment	8	34,360,726	37,160,267
Intangible assets	9	6,887,389	6,870,026
		<u>41,608,976</u>	<u>44,505,976</u>
Total assets		<u><u>133,158,612</u></u>	<u><u>143,822,180</u></u>
LIABILITIES AND EQUITY			
Current liabilities			
Trade and other payables		500,726	307,463
Accrued expenses and other liabilities	10	6,310,799	6,321,109
Lease liabilities	11	130,514	123,127
Deferred income	12	6,597,912	7,032,253
Retentions payable		155,785	127,925
		<u>13,695,736</u>	<u>13,911,877</u>
Non-current liabilities			
Lease liabilities	11	305,515	436,029
Provision for staff indemnity	13	8,439,993	7,336,848
		<u>8,745,508</u>	<u>7,772,877</u>
Total liabilities		<u><u>22,441,244</u></u>	<u><u>21,684,754</u></u>
Equity			
Share capital	14	13,476,607	13,476,607
Share premium		1,512,000	1,512,000
Statutory reserve	15	9,894,240	9,894,240
Voluntary reserve	16	6,739,304	6,739,304
Treasury shares	17	(288,877)	(288,877)
Treasury shares reserve	17	564,013	564,013
Retained earnings		78,819,118	90,237,905
Foreign currency translation reserve		963	2,234
Total equity		<u><u>110,717,368</u></u>	<u><u>122,137,426</u></u>
Total liabilities and equity		<u><u>133,158,612</u></u>	<u><u>143,822,180</u></u>



Mr. Tareq Fahad AlOthman
Chairman

The accompanying notes 1 to 27 form an integral part of these consolidated financial statements.

Consolidated Statement of Profit or Loss - year ended 31 December 2025

	Notes	Kuwaiti Dinars	
		2025	2024
Revenue		77,573,742	79,160,708
Cost of operations	18	(17,881,916)	(16,765,727)
Gross profit		59,691,826	62,394,981
General and administrative expenses	19	(21,294,928)	(20,065,673)
Selling expenses	20	(3,160,570)	(2,645,674)
Finance charges		(33,620)	(40,900)
Other income		2,159,419	2,653,048
Profit before contribution to Kuwait Foundation for Advancement of Sciences ("KFAS"), National Labour Support Tax ("NLST"), Zakat and Directors' remuneration		37,362,127	42,295,782
Contribution to KFAS		(377,943)	(430,012)
NLST		(861,311)	(1,155,520)
Zakat		(348,494)	(468,889)
Directors' remuneration		(250,000)	(250,000)
Profit for the year		35,524,379	39,991,361
Basic and diluted earnings per share (fils)	21	265	298

The accompanying notes 1 to 27 form an integral part of these consolidated financial statements.

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