

UNIVERSITY PRESS PLC

PROFIT FORECAST FOR THE THIRD QUARTER ENDING 31ST DECEMBER 2025

	2025 N'000
Revenue	3,810,400
Cost of Sales	<u>(1,706,932)</u>
Gross Profit	2,103,468
Other operating Income	15,266
Finance Income	<u>36,028</u>
	2,154,762
Overheads	<u>(1,499,197)</u>
Profit before tax	655,565
Taxation	<u>(215,249)</u>
Profit after tax	<u>440,316</u>

UNIVERSITY PRESS PLC
CASHFLOW FORECAST
FOR THE THIRD QUARTER ENDING 31 DECEMBER, 2025

Cash flows from operating activities	N'000
Profit after tax	440,316
Adjustment for:	
Depreciation of property, plant and equipment	110,664
Net Finance income	(36,028)
Income tax expense	215,249
	730,201
Working capital changes:	
(Increase)/decrease in inventories	(112,650)
(Increase)/decrease in trade receivables	(492,850)
(Increase)/decrease in other receivables	(62,525)
Increase/(decrease) in trade payables	212,453
Increase/(decrease) in other payables	73,525
Increase in unclaimed dividends	-
Cash generated from operations	348,154
Income tax	(49,571)
Net cash from operating activities	298,583
Cash flows from investing activities	
Purchase of property plant and equipment	(65,049)
Finance income	36,028
Net cash used in investing activities	(29,021)
Cash flows from financing activities	
Dividend	(64,711)
Net cash used in financing activities	(64,711)
Net increase in cash and cash equivalents	204,851
Cash and cash equivalents at the beginning of the year	1,010,696
Cash and cash equivalents at the end the period	1,215,547