UNIVERSITY PRESS PLC

PROFIT FORECAST FOR THE THIRD QUARTER ENDING 31ST DECEMBER 2026

	N'000
Revenue	3,845,200
Cost of Sales	(1,706,932)
Gross Profit	2,138,268
Other operating Income	16,583
Finance Income	38,028
	2,192,879
Overheads	(1,550,649)
Profit before tax	642,230
Taxation	(217,932)
Profit after tax	**424,298**

UNIVERSITY PRESS PLC

CASHFLOW FORECAST

FOR THE THIRD QUARTER ENDING 31 DECEMBER, 2026

Cash flows from operating activities	**N'000**
Profit after tax	**424,298**
Adjustment for:	
Depreciation of property, plant and equipment	106,920
Net Finance income	(38,028)
Income tax expense	217,932
	711,122
Working capital changes:	
(Increase)/decrease in inventories	(85,664)
(Increase)/decrease in trade receivables	(461,800)
(Increase)/decrease in other receivables	(44,684)
Increase/(decrease) in trade payables	114,850
Increase/(decrease) in other payables	64,815
Cash generated from operations	**298,639**
Income tax	(146,981)
Net cash from operating activities	**151,658**
Cash flows from investing activities	
Purchase of property plant and equipment	(15,049)
Finance income	38,028
Net cash used in investing activities	**22,979**
Cash flows from financing activities	
Dividend	(77,653)
Net cash used in financing activities	**(77,653)**
Net increase in cash and cash equivalents	**96,984**
Cash and cash equivalents at the beginning of the year	949,439
Cash and cash equivalents at the end the period	**1,046,423**