

UNIVERSITY PRESS PLC

PROFIT FORECAST FOR THE FOURTH QUARTER ENDING 31 MARCH, 2026

	N'000
Revenue	3,885,100
Cost of Sales	<u>(1,721,203)</u>
Gross Profit	2,163,897
Other operating Income	66,551
Finance Income	<u>52,858</u>
	2,283,306
Overheads	<u>(1,895,211)</u>
Profit before tax	388,095
Taxation	<u>(131,952)</u>
Profit after tax	<u>256,143</u>

UNIVERSITY PRESS PLC

CASHFLOW FORECAST FOR THE FOURTH QUARTER ENDING 31 MARCH, 2026

Cash flows from operating activities	N'000
Profit after tax	256,143
Adjustment for:	
Depreciation of property, plant and equipment	135,256
Net Finance income	(52,858)
Income tax expense	131,952
	470,493
Working capital changes:	
(Increase)/decrease in inventories	(384,562)
(Increase)/decrease in trade receivables	(71,448)
(Increase)/decrease in other receivables	4,859
Increase/(decrease) in trade payables	42,495
Increase/(decrease) in other payables	53,525
Cash generated from operations	115,362
Income tax	(49,571)
Net cash from operating activities	65,791
Cash flows from investing activities	
Purchase of property plant and equipment	(247,855)
Sale of property, plant and equipment	63,458
Finance income	52,858
Net cash used in investing activities	(131,539)
Cash flows from financing activities	
Dividend	(64,711)
Net cash used in financing activities	(64,711)
Net increase in cash and cash equivalents	(130,459)
Cash and cash equivalents at the beginning of the year	1,010,696
Cash and cash equivalents at the end the period	880,237